00110091

SELECTIONS FROM THE RECORDS OF THE BOMBAY GOVERNMENT.

No. XCVI.—New Series.

PAPERS

RELATING TO

REVISED RATES OF ASSESSMENT FOR THIRTEEN DIFFERENT TALOOKAS

OF THE

TANNA COLLECTORATE.

WITH TWO MAPS & TWENTY-TWO DIAGRAMS.

Bombay:
PRINTED FOR GOVERNMENT
AT THE EDUCATION SOCIETY'S PRESS, BYCULLA.

1866.

Price, Seven Rupees.

Digitized with financial assistance from
H T Parekh FOUNDATION
An Initiative by HDFC WITH YOU, RIGHT THROUGH
on 28 December, 2018

CONTENTS.

PAGE

Revision of the assessment of the Nusrapoor Talooka of the Tanna Collectorate 1

Letter from Captain J. Francis, Superintendent Poona and Tanna Revenue Survey, to G. B. Seton Karr, Esq., Collector of Tanna 1

Accompaniments to Captain Francis' letter :—

No. I. Extract paragraphs 4 to 14 and from 17 to 22 inclusive, of Superintendent's letter No. 264, dated 15th August 1853, to Captain Wingate, Revenue Survey Commissioner 16

No. II. Extract paragraphs 3 and 6 to 16 inclusive, of a letter No. 632, of 16th September 1853, from Captain Wingate, Revenue Survey Commissioner.. 23

From the Collector of Tanna, G. B. Seton Karr, Esq., to E. G. Fawcett, Esq., Revenue Commissioner, N. D 30

From E. G. Fawcett, Esq., Revenue Commissioner, N. D., to Captain Francis, Superintendent Revenue Survey and Assessment 36

From Captain J. Francis, to G. B. Seton Karr, Esq., Collector of Tanna 37

From G. B. Seton Karr, Esq., to E. G. Fawcett, Esq .. 44

From Captain J. Francis, to E. G. Fawcett, Esq. 49

From E. G. Fawcett, Esq., to Captain J. Francis..... 53

From E. G. Fawcett, Esq., to the Collector of Tanna.. 55

From E. G. Fawcett, Esq., to W. Hart, Esq., Secretary to Government, Bombay 55

From H. Young, Esq., Officiating Chief Secretary to Government, to E. G. Fawcett, Esq. 61

Revised rates of assessment for the Nusrapoor Talooka of the Tanna Collectorate 73

From Captain J. Francis, to G. B. Seton Karr, Esq 75

PAGE

From G. B. Seton Karr, Esq., to E. G. Fawcett, Esq.... 92
From H. Young, Esq., Chief Secretary to Government, to E. G. Fawcett, Esq..... 97

Revised rates of assessment for the Panwell Talooka of the Tanna Collectorate 99
From Captain J. Francis, to E. C. Jones, Esq., Collector of Tanna 101
From E. C. Jones, Esq., to E. G. Fawcett, Esq..... 122
From E. G. Fawcett, Esq., to Secretary to Government, Bombay 126
From E. G. Fawcett, Esq., to H. Young, Esq., Chief Secretary to Government..... 130
From Captain J. Francis, to J. R. Morgan, Esq., Collector of Tanna 131
From J. R. Morgan, Esq., to E. G. Fawcett, Esq.,.... 133
From E. G. Fawcett, Esq., to Secretary to Government. 134
From H. Young, Esq., Chief Secretary to Government, to E. G. Fawcett, Esq..... 134
Extract paragraph 14 of a Despatch from Her Majesty's Principal Secretary of State, No. 7, dated 31st August 1859..... 138

Revised rates of assessment for the Rewadunda Talooka of the Colaba Sub-Collectorate..... 139
From Captain J. Francis, to L. Reid, Esq., Sub-Collector of Colaba 141
From L. Reid, Esq., to the Collector of Tanna 164
From E. G. Fawcett, Esq., to Secretary to Government.. 169
From H. Young, Esq., Chief Secretary to Government, to E. G. Fawcett, Esq. 172

Revised rates of assessment for the Oondehree Talooka of the Colaba Sub-Collectorate 175
From Captain J. Francis, to L. Reid, Esq., Sub-Collector of Colaba 177
From L. Reid, Esq., to J. R. Morgan, Esq., Acting Collector of Tanna..... 190
From J. R. Morgan, Esq., to E. G. Fawcett, Esq. 193

PAGE

From E. G. Fawcett, Esq., to the Secretary to Government 194
From B. H. Ellis, Esq., Acting Secretary to Government, to the Revenue Commissioner, N. D. 196
Revised rates of assessment for the Sanksee Talooka of the Colaba Sub-Collectorate 199
From Captain J. Francis, to L. Reid, Esq., Sub-Collector of Colaba 201
From L. Reid, Esq., to J. R. Morgan, Esq. 214
From J. R. Morgan, Esq., to E. G. Fawcett, Esq. 215
From E. G. Fawcett, Esq., to the Secretary to Government 216
From H. Young, Esq., Chief Secretary to Government, to the Revenue Commissioner, N. D., and the Superintendent Revenue Survey and Assessment 222
From Captain J. Francis, to G. Scott, Esq., Sub-Collector of Colaba 225
Form of Lease 233
An Act to amend the Law relating to the assessment and realization of the land revenue, &c. &c. 236
From G. Scott, Esq., to J. R. Morgan, Esq. 238
From J. R. Morgan, Esq., to S. Mansfield, Esq., Revenue Commissioner, N. D. 239
From S. Mansfield, Esq., to the Secretary to Government. 240
From B. H. Ellis, Esq., Secretary to Government, to the Revenue Commissioner, N. D., the Superintendent Revenue Survey and Assessment, and the Revenue Commissioner, S. D. 240
Notification regarding the levy of Atwet, Karsaee, and other similar items 249
From G. Scott, Esq., to J. R. Morgan, Esq 250
From Captain J. Francis, to J. R. Morgan, Esq. 251
From J. R. Morgan, Esq., to S. Mansfield, Esq. 254
From S. Mansfield, Esq., to the Secretary to Government. 256
From B. H. Ellis, Esq., Secretary to Government, to the Revenue Commissioner, N. D. 257

PAGE

From Captain J. Francis, to B. H. Ellis, Esq., Secretary to Government 260

From B. H. Ellis, Esq., Secretary to Government, to the Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry, and to the Revenue Commissioner, N. D. 262

Revised rates of assessment for the Callian and Tulloja Talookas of the Tanna Collectorate 265

From Captain J. Francis, to J. R. Morgan, Esq..... 267

Extract (paragraph 51) from Mr. Davies' Report, dated 6th September 1837, reported to the Home Authorities 292

Extract (paragraph 17) from Mr. Acting Chief Secretary Reid's letter No. 1698, dated 4th May 1838, reported to the Home Authorities 292

From T. Williamson, Esq., Revenue Commissioner, to L. R. Reid, Esq., Acting Chief Secretary to Government 293

From L. R. Reid, Esq., Acting Chief Secretary to Government, to T. Williamson, Esq, Revenue Commissioner. 294

From J. R. Morgan, Esq., to E. G. Fawcett, Esq., Revenue Commissioner, N. D..... 295

From E. G. Fawcett, Esq., to the Secretary to Government 298

From B. H. Ellis, Esq., Acting Secretary to Government, to the Revenue Commissioner, N. D..... 304

Revised rates of assessment for the Salsette Talooka of the Tanna Collectorate 307

From Captain J. Francis, to J. R. Morgan, Esq..... 309

From J. R. Morgan, Esq., to S. Mansfield, Esq., Revenue Commissioner, N. D..... 315

From S. Mansfield, Esq., to the Secretary to Government. 316

From M. J. S. Stewart, Esq., Under-Secretary to Government, to the Revenue Commissioner, N. D. 317

PAGE

Revised rates of assessment for the Bhewndy Talooka of the Tanna Collectorate 319

From Captain J. Francis, to J. R. Morgan, Esq. 321

From J. R. Morgan, Esq., to S. Mansfield, Esq. 336

From S. Mansfield, Esq., to the Secretary to Government. 338

From A. D. Robertson, Esq., Acting Secretary to Government, to the Revenue Commisioner, N. D., and the Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry 341

Revised rates of assessment for the Nizampoor Petta of the Tanna Collectorate 343

From Major J. Francis, to R. Grant, Esq., Sub-Collector of Colaba 345

From J. R. Morgan, Esq., Collector of Tanna, to S. Mansfield, Esq., Revenue Commissioner, N. D. 353

From B. H. Ellis, Esq., Revenue Commissioner, N. D., to the Honorable A. D. Robertson, Acting Chief Secretary to Government 356

From J. B. Peile, Esq., Acting Under-Secretary to Government, to the Revenue Commissioner, N. D. 360

From Major J. Francis, to F. F. Arbuthnot, Esq., Sub-Collector of Colaba 361

From B. H. Ellis, Esq., Revenue Commissioner, N. D., to the Honorable A. D. Robertson, Acting Chief Secretary to Government 367

From J. B. Peile, Esq., Under-Secretary to Government, to the Revenue Commissioner, N. D., and to the Deputy Secretary to Government in the Legislative Department 370

Revised rates of assessment for the Bassein Talooka of the Tanna Collectorate 373

From Major J. Francis, to J. R. Morgan, Esq. 375

From B. H. Ellis, Esq., to the Honorable A. D. Robertson, Acting Chief Secretary to Government. 385

PAGE

From A. D. Robertson, Esq., Acting Chief Secretary to Government, to the Revenue Commissioner, N. D., and the Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry 388

Revised rates of assessment for the Raigud Talooka of the Tanna Collectorate 391

From Major W. Waddington, Superintendent Revenue Survey and Assessment, to Major J. Francis, Survey Commissioner 393

From Major J. Francis, to the Revenue Commissioner, N. D. 404

From A. Rogers, Esq., Revenue Commissioner, N. D., to the Secretary to Government 408

From H. E. Jacomb, Esq., for Chief Secretary to Government, to the Revenue Commissioner, N. D .. 409

Revised rates of assessment for the Kolwan Talooka of the Tanna Collectorate 413

From Major W. Waddington, to Major J. Francis 415

Remarks of Major J. Francis, Survey and Settlement Commissioner, on the report of Major Waddington on the Kolwan Talooka 424

Extract paragraphs 1 to 3 of Survey and Setttement Commissioner's letter No. 2, dated 2nd January 1860, addressed to Superintendent Tanna Revenue Survey. 428

Extract paragraphs 1 and 2 of letter from the Superintendent Tanna Revenue Survey, No. 109, dated 9th February 1866, to the Survey and Settlement Commissioner 429

Resolution of Government, No. 3183, of 5th September 1866, relative to the Revenue Settlement in the Kolwan Talooka, Tanna. 431

LIST OF DIAGRAMS, MAPS, &c.

PAGE

Diagram exhibiting the extent of Government land annually under cultivation for the last twenty years in 116 villages of the Kalapoor Petta, and its gross and net assessment .. 6

Map of Kalapoor Petta, Talooka Nusrapoor 15

Diagram exhibiting the extent of Government land under cultivation for the last twenty-one years in 162 villages of the Mamlutdar's Division of Nusrapoor Talooka, and its gross and net assessment 92

Sketch showing the direction of the proposed Road from the foot of the Koosoor Ghaut to the Railway Station at Nehrul 92

Diagram exhibiting the extent of Government land annually under cultivation—

For the last twenty-two years in 142 villages of the Mamlutdar's Division of Panwell Talooka, and its gross and net assessment 108

For the last sixteen years in 40 villages of the Saiee Petta in the Panwell Talooka, and its gross and net assessment 110

For the last sixteen years in 184 villages of the Panwell Talook, and its gross and net assessment 111

For the last twenty-one years in 74 villages of the Mamlutdar's Division of the Rewadunda Talooka, and its gross and net assessment 164

Diagram exhibiting the extent of Government rice land annually under cultivation for the last twenty-two years in 69 villages of the Oondehree Talooka, and its gross and net assessment 182

PAGE

Diagram exhibiting the extent of Government land annually under cultivation—

For the last twenty-two years in 69 villages of the Oondehree Talooka, and its gross and net assessment..... 188

For the last twenty-two years in 178 villages of the Sanksee Talooka, and its gross and net assessment .. 213

For the last twenty-two years in 98 villages of the Mamlutdar's Division of the Sanksee Talooka, and its gross and net assessment 213

For the last twenty-two years in villages of Nagotneh Petta of the Sanksee Talooka, and its gross and net assessment..... 213

For the last twenty-six years in 152 villages of the Mamlutdar's Division of Callian Talooka, and its gross and net assessment 295

For the last twenty-six years in 148 villages of the Mamlutdar's Division of Tuloja Talcoka, and its gross and net assessment 295

For the last twenty years in 195 villages of Bhewndy Talooka, and its gross and net assessment 341

For the last twenty years in 104 villages of the Seerrol Petta of Bhewndy Talooka, and its gross and net assessment 341

For the last twenty years in 91 villages of the Mamlutdar's Division of Bhewndy Talooka, and its gross and net assessment 341

For the last twenty years in 88 villages of Nizampoor Petta in the Rajpooree Talooka, and its gross and net assessment..... 348

For the last twenty years, in 100 villages of the Bassein Talooka, and its gross and net assessment 368

For the last twenty years in 114 villages of the Mamlutdar's Division of Raigud Talooka, and its gross and net assessment 398

PAGE

For the last twenty years in 61 villages of Goregaon Pettah in the Raigud Talooka, and its gross and net assessment..... 398

For the last twenty years in 135 villages of Beerwaree Pettah in the Raigud Talooka, ahd its gross and net assessment 398

For the last twenty years in 335 villages of the Kolwan Talooka, and its gross and net assessment 421

No. 32 of 1855.

From Captain J. Francis,
Superintendent Poona and Tanna Revenue Survey,

To G. B. Seton Karr, Esq.,
Collector of Tanna.

Sir,—I have the honour to submit a report in explanation of the manner in which I propose to effect a revision of the present assessment of the villages belonging to the Mahalkerry's division of the Nusrapoor talook.

2. Accompanying is a map of the division prepared from our recent survey. It exhibits the site and outline of every village, and shows the course of the rivers, nullahs, and larger water courses by which the division is intersected. The leading features of the important hills have also been delineated, though not with that accuracy which may be hoped for as the result of further experience. The map will be found generally accurate, and will, I think, be a useful guide to your department, and perhaps to the Superintendent of Police also, as it exhibits the position and name of every village in the division, whereas the present zillah map is very faulty in the latter respect. I would suggest therefore that the Police Department be furnished, as well as your own, (which has already been ordered by Government,) with copies of all our district maps. Perhaps it would be better to defer the issue of copies for the Police until the map of the whole talook is complete in one, which will be next season, when my report on the remaining part of the district will be submitted through you.

3. The features of the division will be better understood by the aid of the map than by a written description of them; the latter will, however, be found to some extent in the accompanying report by Lieutenant Day. Its external boundaries, as therein described, are the Syhadree ghauts on the east,—being the line of division where the Poona and Tanna collectorates meet,—the Sanksee talook on the south, Panwell on the west, and the Mamlutdar's division of the

talook on the north. The irregular shape of part of the division where it touches in the Sanksee talook is remarkable. Lieutenant Day, in alluding to this, has suggested the transfer to that talook of the villages situated in the neck of land which protrudes within its boundary. I do not, however, support this measure, for the villages are now well situated in respect to distance from their kutcherry station. They are in fact nearer to it than they would be to the Sanksee station (Pen), if transferred to that talook. Excepting therefore for the formation of a more regular frontier boundary than the present, there is not, that I am aware of, any other reason in favour of the suggested transfer, and that of itself alone does not, I think, afford sufficient grounds for carrying out such a measure.

4. The division moreover has been subjected to several changes in this respect of late years. It was all under the Veesapoor talook during the time of the Peishwa's government, but on the establishment of the British rule in the Concan, that part of it lying south of the river Patul Gunga was allotted to Sanksee, and the remaining part of it to Kurmala talook, as it then existed. Again in 1832-33, when a new territorial arrangement of all the talooks of the zillah was made by the Principal Collector, Mr. Reid, the whole division, as it now exists, was put under the Nusrapoor talook, and I think, as above mentioned, it may be advantageously continued under that district.

5. The earliest known revenue settlement under which this division has been managed is the dhej gunna or moorkeebundee, introduced by Mullik Umber during the time of the Mussulman government of the Concan. Grant Duff supplies us with the following notice of this celebrated Revenue Officer and his settlements: "Though almost constantly engaged in war, this great man (Mullik Umber) found leisure to cultivate the arts of peace, and to forward those arrangements in finance which have left his name in every village of his country, far more venerated as a ruler, than renowned as a general. He abolished revenue farming, and committed the management to Brahmin agents, under Mahomedan superintendence; he restored such parts of the village establishment as had fallen into decay, and he revived a mode of assessing the fields by collecting a moderate proportion of the actual produce in kind, which

after the experience of several seasons, was commuted for a payment in money, settled annually according to the cultivation." * It appears that this settlement was continued to A. D. 1771-72, when Trimbuck Venaik, one of the Subhedars under the Peishwa's government, introduced the first beegha settlement founded on a measurement of all the rice lands. This was replaced by Sudasew Kaishew's Païanee in 1788-89. The measurements made at the latter survey are those which are to this date borne in the village accounts, modified only by the measurements of newly cultivated land, which have been subsequently made by the Mamlutdar's establishment at the annual inspection of crops.

6. The highest rate per beegha fixed at these settlements was Rs. 5-8-0, but Sudasew Kaishew's rate was only Rs. 5 for first class, Rs. 4 for second, and Rs. 3 for third class soil. But these rates were not adhered to under the farming system, which obtained throughout the Peishwa's government, they were in short merely the standard of valuation on which the latter settled with the farmer, to whom was left the privilege of making his own terms with the direct cultivator of the soil. The state of poverty which this system produced has been ably described by Mr. Davies in his reports† on the revision of assessment which was carried out in 1834-35. I shall have to refer to his settlement in the sequel. Prior to doing so, it will be convenient to introduce a description of the operations which form the basis of my proposed settlement.

† No. 1480, dated 19th May 1836.

7. The measurement of the division was commenced in November 1852, but was not completed till December of the following year. The plan of survey adopted, which was projected by Captain Wingate, and approved by Government, comprehends a detailed measurement of every individual holding of rice and rubbee land; but in order to ensure the construction of a good map, the lands are in the first instance divided off into sectional or survey Nos. (as we term them) according to the boundaries of the existing fields, when the latter do not exceed five acres, or contain more than the holdings of six individuals, in either of which cases two Nos. are made of

* It is stated that his assessment was equal to two-fifths of the produce, but tradition says his money commutation was only one-third.

the shet or fields. A double measurement is in most cases necessary: first of the survey No. as a whole, and secondly of each individual's holding, which is formed into a separate subsidiary or Pot No., and recorded as such. Our survey therefore is most minute. It is at the same time very tedious in comparison with work in the open plains of the Deccan. The wurkus cultivation and hill lands are measured as a whole without any definement of individual holdings. Their area is calculated by scale measurement from the map, which is constructed from a survey of the village circuit with the theodolite.

8. Lieutenants Day and Westropp had the charge of the establishments by which the survey was executed. Of the 116 villages in the division, only 28, however, were measured by the latter. The test returns of these officers give the following result:—

	Acr.	Gts.
Average per centage error in Lieut. Day's work	1	5
Do. do. Lieut. Westropp's work.	1	1
Do. do. of the two combined....	1	4

The above furnishes satisfactory evidence of the accuracy of the survey, and it is fully confirmed by my own test and examination of the work.

9. The following is an abstract of the survey of the division:—

	Culturable Land.		Wurkus and Hill Lands culturable and unculturable.	Total, being the entire area of the 116 villages.
	Rice. Acres.	Rubbee. Acres.		
Government.....	12,618	44	71,497	84182 or 131¼
Alienated.....	23	....	.....	square miles.

10. The system of classification I adopted is fully described in the accompanying extract* from a letter I addressed to Captain Wingate on the subject previous to his departure. It will be seen from the reply that

Vide Appendix.

he thought favorably of the system. Mr. Hexton, Sub-Assistant, (of whose experience and judgment in classification I have frequently spoken in Assessment Reports in the Poona Collectorate,) had the charge of the establishment by which the classification was made. I was in the district for the first month on the commencement of operations, explaining the system to him, and watching its working, and I have since retested some of the work. The average error of the test is only 6 pies. The greatest error being 2 annas 10 pies, which occurred in one No. only. I have proved this result by my own test, and can therefore speak with increased confidence of the accuracy of this important branch of our operations.

11. Having explained the care and attention bestowed in the supervision of the measurement and classification operations, and shown also the satisfactory result of the test on both, I may now proceed to explain the manner in which I purpose to effect the introduction of a new settlement based thereon.

12. On our succeeding to the revenues of this division, the standard revenue settlement was that made by Sudasew Kaishew, whose rates I have explained in a preceding paragraph, but the accounts, which were given in by the khotes or farmers, were made out according to the increased rates which they had adopted. These were taken as the Government demand by our authorities, and continued to be regarded as such until Mr. Davies' revision took place in 1834-35. The state of agricultural distress at that time is represented to have been very great, and the heavy outstanding balances that existed, testify to the oppressiveness of the assessment. These circumstances have been described by Mr. Davies, who is an able depictor of such scenes, but has in this instance, I am inclined to think, coloured somewhat too deeply the picture of distress which the district at that time presented. The customs duties were then most onerous, but his exposition of their effects tended to hasten the numerous abolitions of duties under that head, which have subsequently been made. He estimates that they amounted to a charge of 25 to 30 per cent. on the produce of a beegha.

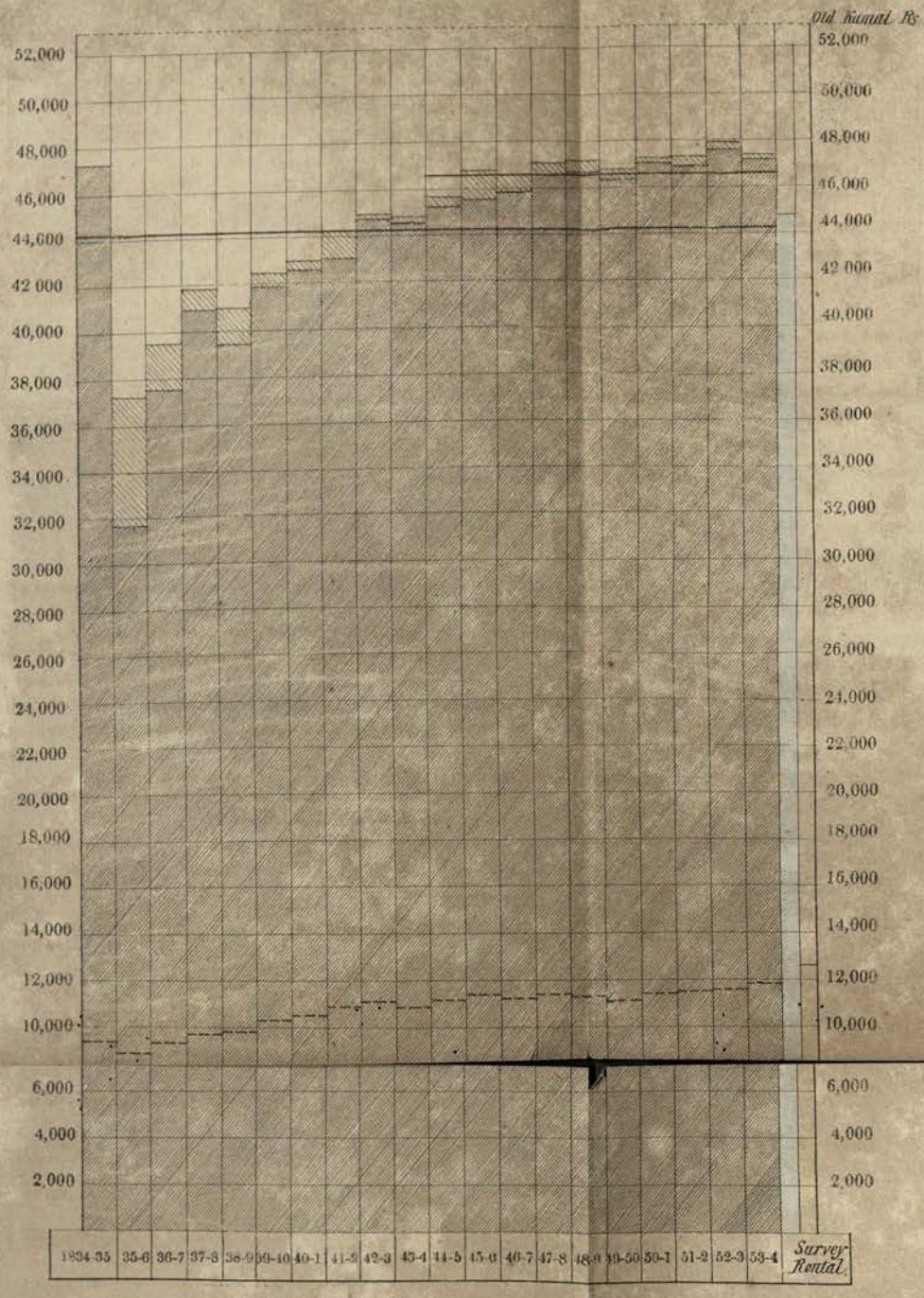
13. The cultivators have been relieved of these burdens. Roads have been made throughout the district. We have the

Bombay mail road passing through its centre, that to Pen through the southern part, and the road to Callian has opened out the communication to that port. Panwell is, however, the great market for the rice of this division. It is placed within an easy distance by means of the mail road. Want of facilities for the transport of produce was one of the disadvantages from which the district was suffering when Mr. Davies' revision occurred. This defect has been remedied by the construction of the several roads which now exist. Circumstances therefore have greatly changed in the interval of 19 years, which has elapsed since his operations were carried out. The cultivators profiting by his favourable settlement, aided, as it has been, in its development by the construction of roads and abolition of customs duties, are now generally in good circumstances. Their revenue is easily paid, and were it not for the besetting sin of drunkenness, which is but too common, we might expect to see them much further advanced in their social condition. The circumstances here mentioned have led me to the conclusion, that a great reduction of assessment is not now required.

14. Mr. Davies did not, as you are perhaps aware, make a new measurement of the division, but merely revised its assessment. There were three classes of rates under Sudasew Kaishew's settlement, but Mr. Davies brought all the first and second class land under his own first class rate of Rs. 4-4-0, and for the third class he fixed a rate of Rs. 3-8-0, being 8 annas in excess of the former. It would, I think, have been better had the three original classes been preserved with separate rates for each, and I doubt the justice of the increase on the rate for the third class—the poor soils having thus to bear part of the assessment from which the good were relieved. But this, after all, is a matter of opinion, the settlement should be judged by the test of 19 years' experience—the result of which is exhibited in the opposite diagram.

15. The facts which the diagram exhibits, are a steady increase of cultivation, accompanied by a corresponding increasing revenue. For the first year of the period which it includes, the former rates were in existence, in the succeeding 1835-36 Mr. Davies' settlement was introduced. The revenue then amounted to Rs. 31,621, but from that period it has gone on steadily in

DIAGRAM exhibiting the extent of Government Land annually under Cultivation for the last 20 Years in 116 Villages of the KALAPOOR PEITHA and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the DIAGRAM.

2. The summits of the *Darker shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land; the intermediate space being the amount of Remissions.

3. The *Thick broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Black* Lines mark the average Net Rental for 20 and 10 years.

5. The height of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and the *Yellow* the Total Acres by new measurement.

EXAMPLE.

YEAR 1853-54.

Cultivated Acres.	11,996
Assessment thereon Rs	47,419
Actual Realizations ,,	47,253
Remissions. . . . . ,,	166

creasing, having reached Rs. 47,708 in 1852-53, which is upwards of Rs. 1,000 more than the collections for the year under the former settlement. Last year the revenue was Rs. 47,253, whilst the remissions amounted only to Rs. 166, being a little above ·25 or ¼ per cent. on the full Government demand for the cultivation of the year.

16. Mr. Davies' maximum rate of Rs. 4-4-0 was upon the beegha, which, according to the recorded length of the measuring rod with which the survey was made, should be equivalent to 30 goontas of our measurement; but on comparing the total recorded area of the division, with that found by our recent survey, the beegha has turned out to be equivalent to 38 goontas, or nearly 1 acre of our measurement. I propose to give the cultivators the advantage of this difference in measurement, by applying Mr. Davies' rate of Rs. 4-4-0 on the beegha, as my maximum rate on the acre. This will effect a reduction of about Rs. 4,600 in the assessment on last year's cultivation, as will be seen from the following contrasted statement:—

Assessment on last year's cultivation by present rates..	47,419*
Do. do. by proposed rates..	42,820
Decrease..	4,599

being equivalent to nearly 9¾ per cent. The extent of waste is small, its assessment being only Rs. 1,949. The new kumal, or the full survey rental for rice and rubbee cultivation, is therefore Rs. 44,759, which is a little in excess of the average annual collections† on the 20 years, but less than that of the last ten years‡ by about Rs. 800.

† Rs. 43,893.
‡ Rs. 46,498.

17. The assessment on rubbee lands is included in the foregoing statement. It is calculated on a maximum rate of Rs. 1-4-0, which is that which I beg to submit for sanction. This cultivation is very limited in extent, and of little value, as will appear from the following statement:—

* Includes the remissions given.

In Cultivation.		Waste.		Total.	
Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
19		25	23	44	41

The present assessment on the cultivation is Rs. 29. There is no proper record of the waste land or its assessment.

18. The maximum rate proposed for rice lands is Rs. 4-4-0, but as the classification scale admits of a field being valued as low as 8 annas,* half the sum, or Rs. 2-2-0 will be the fixed rate for the very poorest description of soil. The average rate on the whole deduced from the classification is Rs. 3-8-8 to the acre, which was Mr. Davies' lowest rate. There can, I think, be no doubt, the new settlement on these terms will be found sufficiently liberal.

* The clasification scale is calculated on a valuation of Rs. 1 for the best soil.

19. I have next to explain the proposed manner of settlement for the wurkus cultivation. In one turuf of the division an annual measurement of it is made, and its assessment calculated at the rate of one rupee per beegha. In the other the "nagurbundee" or rough tax system obtains—Rs. 1-8-0 being the sum levied on each plough. These rates are applied when nachnee, sawee, teel, and the other grains ordinarily sown in wurkus lands are cultivated. But when hemp, tobacco, and other more valuable products are cultivated, their assessment is calculated at a higher rate, according to the crops, as follows:—

For hemp, the rate is.....	Rs.	5	0	0	per beegha.
For brinjals do.	,,	4	2	0	do.
For tobacco do.	,,	4	2	0	do.
For pepper do.	,,	1	9	0	do.

The objectionable nature of such a system is too obvious to require comment from me. The effect of it is seen in the decline of hemp cultivation, which last year amounted only to 14 beeghas in the whole division. This too, unfortunately, is a product which at this time is in great request, as the suspension of trade, con-

sequent on the war with Russia, has cut off our supply of it from that country.

20. I propose to abolish the existing system above described, and to introduce the plan of a fixed annual payment for all the wurkus and hill lands of each village irrespective of cultivation. I would determine the amount to be thus imposed by considerations of what the village has heretofore paid, taken with reference to the extent and value of all its wurkus and hill lands, and would apportion it over the rice assessment, either by an extra rate of so many annas on each rupee, or by an increased maximum rate for the rice lands. There are other ways in which the apportionment might be made, but the latter is the plan I most approve, and that, therefore, which I purpose to adopt. By this plan, each cultivator's payment is made dependent on, and proportionate to, the value of his rice holding. This is in accordance with the existing apportionment of such lands, as each rice field has its allotted portion of wurkus, which, I think, it is very desirable should not be separated from it.

21. The extent of wurkus and hill lands in proportion to rice being very variable, I find that I require four different rates to make the proper apportionment of the allotted wurkus assessment. I propose the following arrangement for this. It has already been explained that Rs. 4-4-0 is the maximum rice land rate, to which I have made the following increases on account of the wurkus assessment. The fixed rates for rice and wurkus combined will therefore be—

1st class rate Rs. 4-14-0, being an increase of about 14 per cent. on the rice land rate of Rs. 4-4-0, or equivalent to a rate of 2 annas 4 pies on every rupee of rice land assessment.

2nd class rate Rs. 4-10-0, being an increase of about 9 per cent., or 1 anna 5 pies to every rupee of rice assessment.

3rd class rate Rs. 4-7-0, being an increase of about 4½ per cent. or about 8 pies on the rupee. For the 4th class there will be no increase on the rice land rate of Rs. 4-4-0, as the villages belonging to it have little or no wurkus cultivation. In most cases they have not land sufficient to supply grass, &c., as rab* for their respective rice lands.

* A term applied to the grass and brushwood used as manure for rice lands.

22. The first class comprises the villages adjoining the Syhadre ghauts. Those near the hills bounding Sanksee talook on the south, and those near Matheran on the north. They contain a considerable extent of jungle, which is valuable for rab, and have a great command of land for wurkus cultivation. The villages of class 2 adjoin those of the preceding, but are not so favourably circumstanced, having less jungle, whilst those of classes 3 and 4 have scarcely any hill land attached to them.

23. The following statement shows the effect of this system for each class separately, and for the whole division also :—

Class.	Present Assessment.			Proposed Assessment.			Reduction.
	Rice and Rubbee.	Wurkus.	Total.	Rice and Rubbee.	Wurkus.	Total.	
1st	11,760	1,396	13,156	10,205	1,502	11,707	1,449
2nd	15,873	822	16,695	14,134	1,249	15,383	1,312
3rd	15,848	452	16,300	14,502	637	15,139	1,161
4th	3,002	16	3,018	3,014	..	3,014	4
4 villages excepted from the settlement	1,160	416	1,576	965	* 416	1,381	195
	47,643	3,102	50,745	42,820	3,804	46,624	4,121

From the foregoing, it will be observed, that my proposed assessment for the wurkus and hill lands is Rs. 702 in excess of last year's collections from the same, but it is only Rs. 389 more than the average annual payment for the whole period, which amounts to Rs. 3,415. The increase occurs chiefly in the villages of classes 2 and 3, many of which being situated near the Bombay road, supply the grass consumed by the cattle halting on the line of road. The

* I have no estimate of the proposed assessment in this case, and have therefore adopted the present to complete the contrasted statement.

cultivators consequently reserve a large portion of their lands for grass, which yields them a good return. This circumstance must of course be considered, as it is one of material importance as regards the value of hill lands.

24. The whole of the proposed assessment for rice, rubbee, and wurkus is Rs. 46,624. It is therefore Rs. 1,019 less than the present assessment on the rice and rubbee lands alone, and Rs. 4,121 less than last year's revenue from rice, rubbee, and wurkus combined, being a reduction of about $8\frac{1}{4}$ per cent. on the whole.

25. With regard to the four villages, which are entered at the foot of the foregoing statement, as excepted from the settlement. They contain a very large extent of wurkus and hill land in proportion to rice; the revenue derived from each being in some cases* of the same amount. The system therefore of having one rate for the rice and wurkus cultivation, as applied to the other villages, could not be carried out in their case without the adoption of a very high maximum rate. I have therefore been obliged to except them from the general plan proposed. I would recommend the continuance of the "nagurbundee" system in their case, as I think it preferable to that of an annual measurement, as being less scrutinising and perhaps fairer towards the cultivator. I may perhaps be able to make some other arrangement for a general settlement with the cultivators themselves at the time of jummabundy, and would request to be allowed to do so. The arrangement being of course subject to the confirmation of Government. But if unable to succeed in this, I think the nagurbundee plan may be advantageously continued in these exceptional cases.

* In Soudehwarree for instance—
Rice 46, Wurkus 42.

26. The foregoing is one of the plans of settlement which Captain Wingate has suggested in his letter to Government, No. 270 of 1852, wherein he writes as follows:—

> "These rates might be levied as at present on an estimate of the area of each cultivated patch made annually by the Tullatees and Kutcherry Carkoons, or the collection of the rates might be farmed out to the Patel or some substantial ryot of the village; or the whole 'wurkus' might be farmed out to the village community at a certain fixed sum, to be

paid annually during the term of the survey settlement, or yet another mode would be to permit the 'wurkus' to be cultivated free of assessment, and in consideration of this privilege to impose a higher rate of assessment on the rice lands. The last method would, I think, be especially well adapted to villages in which the extent of 'wurkus' relatively to that of rice land is not considerable."

27. Again, in a correspondence with me on this subject in reference to the adoption of the plan now recommended, he remarks, "I think it would be desirable to try different plans according to the circumstances of the villages, and it does not appear to me that one plan will be found suitable for all the villages of a district." Captain Wingate evidently had in view the case of villages circumstanced as the four I have excepted from the general plan. He recommends that the first settlement should be considered experimental, I beg therefore that my proposals for the wurkus may be regarded in that light, and further that I may be allowed the opportunity of modifying them should it appear at the introduction of the settlement, either from their effect on the rice assessment, or from the feelings of the cultivators in respect to them, that they are not so well suited to the circumstances of the case as I somewhat confidently anticipate they will be found to be.

28. Throughout this division generally each holding of rice has its allotted portion of wurkus or hill, which furnishes the rab (grass and brushwood) required as manure for the spot, on which the young seedlings are raised. This process, and other interesting particulars regarding rice cultivation, are described in Lieutenant Day's Report, to which I beg to refer for information on this and other points of local interest which I have not noticed. Some villages contain more land than is required for that purpose. Such unallotted spots are considered Government land, and as no right to them is recognized, they are frequently cultivated by non-resident ryots having no holding of rice in the village. Where cultivation of this kind occurs, the Plough tax should, I think, be levied, as the wurkus assessment by the proposed plan of settlement is to be collected from the holders of rice land only, and in consideration of the wurkus attached to each holding. Land of the above description

does not come within the scope of the assessment, and when therefore cultivated by persons who have no rice holding, I think it should be taxed as above; but if a holder of rice in the village cultivate therein, he should not be called on to pay any additional assessment. To carry out this plan, I would make it incumbent on each party so cultivating to give in a kabolayut through the Patel of the village, who should forward it to the District Officer for confirmation. These would furnish a record from which the additional revenue might be collected.

29. The assessment for rice and wurkus cultivation will not be calculated separately, or appear so in the accounts, but a rate for the two combined will be applied according to the sum fixed for each class of villages, as shown in paragraph 21. In making the settlement for the present season, I propose, as has been the plan in the Deccan, that in cases where the new assessment is in excess of the old, such excess should be remitted for the first year under the head of remissions "on account of increased assessment."

30. For dullee cultivation I recommend the continuance of the tax of 12 annas on each koeta.

31. By some Government order, I believe, (which you perhaps will quote if necessary,) the Katkurrees are allowed free cultivation on wurkus or hill lands to the extent of ten pands or half a beegha. I earnestly hope this privilege will be continued to this uneducated and impoverished race of people.

32. We have still left for discusssion the very important subject of the "pandur pesha" tenure, and the method of settlement to be observed in respect to it. Amongst the accompaniments to this Report, you will find extracts from a correspondence on this subject with Captain Wingate, who submitted the question involved for the decision of Government, but no instructions respecting it have yet been received. I respectfully invite your attention to the subject, and beg you will submit your opinion upon it in passing on the Report.

33. You will observe, that Captain Wingate has strongly advocated the entire abolition of the plan of having a lighter assessment for the pandur pesha cultivator. I recommended that their present payments, where less than the new assessment, should be

continued to them, but further experience induces me to think my orginal proposals are rather liberal. Supposing it is determined that some concession is to be made to this class, I think, that instead of making a remission of assessment in the manner above mentioned, it would be better to fix, by means of a rate, a limit which their assessment should not exceed, remitting any excess which may result from the application of the general rates of the division. Their present rate is Rs. 3½ on the beegha, which is equal to 38 goontas of our measurement instead of 30, according to the length of the measuring rod with which the Survey is said to have been made. It would not perhaps be fair to calculate the rate per acre from the beegha of 30 goontas, assessed at Rs. 3½. Suppose therefore we assume 35 goontas as the original measurement of the beegha, and its rate Rs. 3½, its equivalent on the acre will be Rs. 4. I would recommend therefore that Rs. 4 per acre be considered the highest rate* for the pandur pesha land, and that any assessment, in excess of the sum resulting from that rate, be remitted. I would, however, confine this privilege to the person of the present occupier of the land, and would have it considered extinct in his case on the expiration of the lease on which this settlement may be guaranteed, should he be in existence at that period. This plan would provide for the gradual abolition of the tenure, and would, I am inclined to think, concede as much as is desirable.

*. For rice cultivation alone. The proportionate share of the wurkus rate to be added.

34. The pandur pesha cultivators may possibly contend for a greater concession than is here given; but if the question of their rights be fully considered, the plan of settlement which Captain Wingate has recommended will perhaps appear the more statesmanlike manner of settling the question. The interests of a large, and rather influential section of the community of this collectorate, are involved in the settlement of the question, as the decision which may now be passed will be the guide by which the future assessment of all the pandur pesha lands of the collectorate will be settled. In this division the pandur pesha cultivators are not numerous, nor is the land held by them on reduced rates extensive. Its present assessment is only Rs. 4,875.

35. I have not the means of explaining what effect on the

Map OF KHALAPOOR PETTA, TALOOKA NUSRAPOOR, ZILLAH TANNAH.

Scale One Milé to an Inch.

Furlongs 1 2 3 4 5 6 7 8 Miles
Feet 660 1320 1980 2640 3300 3960 4620 5280 Yards

(Signed.) J. Francis, Captain,
Superintendent, Rev. Survey.

Fort of Prubhul

Fort of Manekpoor

Bungalows

Wurosh

Sondelwaree

Borgaon Rd.

Borydon Rd.

Wurvaleree

Waronruleh

Nanewulee

Furyheh

Morumbeh

Road to Callian

Palee Rd.

Newaleh

Road from Panwell

Nudhal

Travellers Bungalow

Hutnolee

Chowk Manewulee

Lodhewulee

Bhelowaleh

Toongaa

Palee

Wawndul

Jambewuleh

Kotewulee

Randurolee Tank

Pendalls

Venehgaon

Sarung

Usrolee

Asureh

Pathal Ganga Middle

Wyal

Tamehree

Kopree

Dharavee

Kaloteh Mohasee

Wasewulee

Wanewulee

Warup

Wargaon

Lohope

Masgaon

Nigdolee

Tulotch Ryutee

Tulowulee

Esambeh

Ambewulee

Pewnd

Nurodeh

Mavdun

Nimbareh

Screwtee

Wunuiveh

KHALAPOOR

Mahal Kacherry

Tank

Koombewulee

Dursondee

Dhamunee

Mud

Sawurolee

Nephan

Sarusnie

Takair

Sajgaon

Dyhewulee

Khurpulee

Dhekkoo

Dehwuawelee

Kulumbolee

Tanoh Nawee

Sangureh

Sangureh Kharee

Tondulee

Pandeolulee

Cotewulee

Chiltun

Oosrolee

Vechurwaree

Khanow

Khumbeh W.

Gohen

Khurewulee (Boodrook)

Oojlee

Thurumbeh

Aghai

Awulus

Bheer (Boodrook)

Tulowulee

Wangunee

Chincholee Adgaon

Wan

Yawreh

Lehlowulee

Bheer (Khoord)

Chodewulee

Kandurulee

Kolewulee

Khurwaee (Khoord)

Junbroog

Dambuvehery

Unjeroon

Manhewulee

Shelgaon

Hal (Khoord)

Shehdowulee

Chincholee (Shehdowulee)

Luwehgeh

Moolgaon (Khoord)

Wasrung

Ajosee

Sheel

Moolgaon (Bhr.)

Rahatowreh

Parnera

Dehwud

Vyuhree

Meel

Khopowulee

Naturung

Bhatwaug

Mandar

Hotgi

Toll Station

Adosee

Serseh

Awulus

Ajoa

Kolapoor

Talooka Sanksee.

Zillah Poona.

Talooka Nusrapoor.

Zillah Tannah.

Talooka Sanksee.

Zillah Elakha-Punt-Suchew.

REFERENCES.

Names of Turufs, &c.	Colors.
Wunkul	
Boreitee	
Enam Villages	
Villages at which Markets are held are distinguished thus:-	

Engrd. by R. C. Farns

Lithe. at B.E.S. Press

revenue the adoption of the plan of settlement above recommended would have. This cannot be ascertained indeed until the present season's settlement is completed. It will, however, be necessary to remit for this year all sums in excess of their present payments, as is done with other cultivators.

36. If it can be conveniently arranged, I would beg that an experienced Assistant may be present when the introduction of the settlement is being carried out. The Deputy Collector now in charge of the District will of course be there, but I think it is highly desirable that a European Assistant should be present to watch proceedings, and assist in drawing up rules for the administration of the settlement, or framing the modifications of those now in use in the above ghaut collectorates, as they will in many respects be found applicable to the form of settlement herein proposed.

37. I am aware that there are some important subjects that I have not alluded to. I have described only the pandur pesha of the existing forms of tenure, and have not noticed the manner in which the village officers are remunerated. But as my remarks have already extended to a greater length than I had contemplated, and as the settlement itself is in some measure experimental, I have thought it better to defer the discussion of the above mentioned and other interesting subjects, until I submit a Report on the other part of the talook.

38. Amongst the Appendices* are statements showing in detail the effect of the settlement for every village. In some of the few cases in which the settlement is in excess of the present, I have mentioned the reason for its being so. In conclusion let me beg that the Report may have your earliest convenient attention, for it is exceedingly desirable that the introduction of the settlement should not be deferred to a late period of the season.

I have the honour to be, &c.,

J. FRANCIS, Captain,

Supdt. Poona and Tanna Revenue Survey.

Tanna Districts, Camp Panwell,

18th January 1855.

---

* Not printed.

ACCOMPANIMENTS TO LETTER No. 32, OF 18TH JANUARY 1855, FROM SUPERINTENDENT, POONA AND TANNA REVENUE SURVEY.

No. I.

Extract paragraphs 4 *to* 14 *and from* 17 *to* 22 *inclusive, of Superintendent's letter No.* 264, *dated* 15*th August* 1853, *to Captain Wingate, Revenue Survey Commissioner.*

"4. With regard to the classification of rice lands, a great many varieties or different kinds of rice are produced in the Nusrapoor talook, but the cultivators generally class them under the two denominations of 'hulwa' and 'gurwa.' The former includes the early crops of rice, which are almost all the coarse and inferior descriptions of grain, commanding, comparatively speaking, a small marketable value. 'Panwell putnee' is the finest kind coming under this head, but it does not fetch the same price in the bazar as the gurwa sorts. The coarsest kinds are the 'panpeck,' so called from the circumstance of their being harvested during the monsoon, about the end of September being the time that the cutting of this kind of crop is commenced. All other descriptions of 'hulwa' are usually harvested during the month of October.

"5. 'Gurwa' is the term applied to the late crops. All the fine kinds of rice come under that denomination. They are longer in the grounds than the hulwa, and as their cutting season does not commence until the beginning of November, they necessarily require a situation where there is a good command of water, or some internal spring to afford moisture after the regular monsoon rains are over. These descriptions always fetch from Rs. 2 to Rs. 4 a candy more than the hulwa.

"6. I propose to take advantage of the abovementioned classification of the crops, which is familiar to the cultivating classes throughout the Concan, not on that account merely, but because it affords a good standard of comparison by which we may estimate the relative value of the productive properties of each kind of rice lands, and moreover will form, I anticipate, a good guide for our classers, as 'hulwa' and 'gurwa' fields are readily distinguished from each other.

7. "I have endeavoured to obtain an estimate of the produce per beegha of the different kinds of rice, and thence to deduce the value of the crop according to the market price of each. I find that my Assistant, Lieutenant Day, has also made enquiries on this subject. His estimate of the proportionate value of the crop of each kind of rice agrees very nearly with that I had prepared from my own enquiries. I am, however, of opinion, that one candy per beegha, which he gives as the probable yield for the best rice lands, is considerably less than their actual bulk of produce, and that if half as much again were assumed, it would be a nearer approximation to the truth; but putting aside this difficult question, I am inclined to think that our estimates of the proportionate value of the crop of each kind of rice may be taken as the standard of valuation by which our classification should be regulated.

"8. With this view I have prepared the following statement, in which the estimated yield of the chief kinds of rice, and the value of the crop are shown, one candy to the beegha being assumed as the maximum yield for the best lands:—

Names of Rice.	Description of Crop.	Produce per Beegha.		Marketable price per Candy.			Value of the Crop.			Classification. Rate, Soil, and Water combined.		
		Cd.	Md.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ambelmore	Gurwa ..	1	..	16	0	0	16	0	0	0	16	0
Kolamba	Do. ..	1	..	15	0	0	15	0	0			
Putnee	Do. ..	1	..	14	0	0	14	0	0			
Putnee	Hulwa ..	1	..	13	0	0	13	0	0	0	13	10
Kolamba	Do. ..	..	18	12	8	0	11	4	0	0	12	0
Marree	Panpeck..	..	16	11	8	0	9	3	2	0	9	9
Yelchee	Do. ..	..	15	11	0	0	8	4	0	0	8	9
Booreh	Do. ..	..	15	10	8	0	7	14	0	0	8	5

From the above table it will be seen that assuming 16 annas for classification purposes as the value of the 'gurwa' kinds, from 14 to 12 annas will be the proportionate value of the hulwa, and about 9 or 10 annas that of the panpeck crops. These are the three principal kinds of rice, and you will find by referring to the accompanying Maratha papers,* that the rules I have drawn up for classification are calculated to work out the result given in the statement. For instance, take the case of a hulwa field falling into the 2nd water class, its rate will be 6 annas, and if we say 7 or 8 annas for the soil, it will give 13 and 14 as the value found by the classification scale, and in the same manner the 4th class water rate and 3rd order of soils will give 10 annas for the best 'panpeck' crops, which is about their estimated value according to foregoing table.

* These have not been sent.

"9. The above valuation is calculated for a full crop of each kind, but you will observe from the Rules, that there are two classes of water which can be applied to each, so that when position, command of water, or any other circumstances may indicate that the field is not capable of producing a full crop of the particular kind of rice, it will be entered under a lower valuation by the water rate. There are some extraneous circumstances connected with the rice cultivation of the Concan, in consideration of which, it seems advisable to increase the water rate one class above that found by the rules, as in the case of fields surrounding the site of the village, and receiving the drainage from it—the fertilising qualities of which must ensure a not inconsiderable increase of produce beyond that of ordinary situations. Detailed instructions on these heads are given in the Rules, to which I must beg to refer you.

"10. The above is the same system of classification, which, with your approval, was introduced in my department last season, and according to which, the rice lands of Mawul talook have been classified. There is, as may be supposed, a considerable similarity in the rice cultivation of the above and below Ghaut Districts. The Deccan lands are better suited than the Concan to the cultivation of the fine descriptions of rice, and produce a superior quality of the same kind of grain, but the yield of the latter is certainly considerably greater. It is in the relative productiveness of

the superior and inferior descriptions of lands, that the Concan cultivation differs from the Deccan. Climate is, I think, the influence to which this is to be mainly ascribed, for undoubtedly a regular supply of moisture is the main stay of a rice crop. The certainty attending the falls of rain in the Concan has therefore the effect of bringing the yield of the superior and inferior kinds of land in closer approximation to each other, than is the case in the Deccan with its more precarious climate. I have endeavoured to provide for this peculiar feature in the Concan cultivation by increasing the scale of values both for soil and water for the inferior kinds of rice land. My calculations are based on the data given in the statement in a foregoing paragraph, combined with the information obtained by enquiries from the cultivators, who generally admit the value of the inferior kinds of rice land, to be equal to half that of the best. Their estimate in this respect may, I am inclined to think, be depended upon.

Classification of Rubbee Lands.

"11. There are two kinds of rubbee land called 'bandhunnee' and 'malkhundee,' the former term is applied to fields surrounded by embankments which resemble rice land in appearance, and also to low lying lands without embankments, in which water collects during the monsoon. The term malkhundee is applied in contradistinction to the above to open fields, in which no accumulation of water occurs, and no embankments exist.

"12. The bandhunnee rubbee lands are the most productive, which is attributable to the deposit formed by the water collected during the monsoon. As soon as this has been let off from the field, or has evaporated, the land is ploughed up, and the seed deposited. Little labour of tillage is, however, necessary, for noxious herbs and grasses are destroyed by the influence of the water collected during the monsoon, which at the same time acts as a manure in fertilising the soil. The malkhundee is precisely the ordinary jerayet cultivation of the Deccan. I estimate the value of these two kinds of cultivation to be in the proportion of 16 to 12 annas, and the scale I have formed for their classification is drawn out accordingly. The system by which we class jerayet lands

will be applicable in its general details to both descriptions of rubbee. * * * * *

"14. I do not consider that there would be any advantage in making a regular classification of these soils, according to the approved method of the joint report, I propose therefore that the classer should make a rough estimate of the quality of such lands in each village, by dividing them into three classes to be called 1st, 2nd, and 3rd wurkus, and making a record of the proportionate extent of each. I have drawn up a few simple rules for the classers' guidance on this subject, to which I would beg to refer you for further information.* * * * * * "

The Mal Wurkus Lands.

"17. At the introduction of the first settlement in the Tanna districts, we shall have to consider what arrangement is to be made with the 'pandurpesh' cultivators in respect to the lands which they are permitted to hold by established custom at a lower rate of assessment than is paid by the ordinary cultivator in the same district. It appears that this favoured class has enjoyed this privilege for a long series of years. It is said to have been introduced before the Peishwa's Government was established in the Concan. It was continued on our occupation of the country and on the introduction of Mr. Davies' revised assessment, sanction was accorded to its continuance. It has therefore been in existence for a long time, and is now regarded by that class of individuals as little short of a right, which it is most jealous of preserving.

"18. The nature of the tenure or custom does not appear to have been very clearly defined, but we may gather from past management in regard to it, that it is considered solely as a personal privilege, for the pandurpesh cultivator has no claim to the reduced rate of assessment, unless the field be entered in his own name in the Government accounts. He has not the right of subletting any such land at the reduced rate. So long, however, as he continues to be the responsible occupier, he pays revenue accordingly, and at his *decease* the privilege descends to his heirs, failing which, the land is brought under the regular rates of assessment obtaining in the district. Government has not of late years, I believe, given any new grants of this tenure, which we

may assume, is an indirect indication that the principle of it is not fully approved of.

"19. But we have to consider how we should legislate with respect to the class of individuals now in the enjoyment of land on this tenure. I have shown the antiquity of the custom,—its adoption by successive Governments, and its continuance to the present day. On these grounds, I am strongly inclined to advocate its continuance on the introduction of the revised settlement, but not on the present plan by means of a distinct and lower rate of assessment for the 'pandurpesh' cultivator. I propose to consider the full amount of assessment on his holding at the time of settlement as a 'jooree' payment, and when it is found to be less than the assessment by survey rates, to continue the land on the former terms, and when more on the latter, that is, according to the survey assessment. This plan will in effect be a continuance of the present rates where they are found advantageous, but it will do away with the prevailing, and I cannot but think unfair anomaly of district rates for particular classes. The days for class legislation have evidently passed away, especially in regard to an intelligent and educated race of people, living at the very confines of the capital of Western India. From the above, you will observe, that I contemplate the adoption of the same system that was introduced by yourself in effecting the new settlement for the lands held by the Jooreedars of the Southern Maratha Country.

"20. Very many of the pandurpesh cultivators hold lands at the full Government rates of assessment in addition to their pandurpesha fields. At our present survey we have not made any distinction of these two kinds, either in the survey or Pot No. It would, I think, be very dangerous to attempt to carry out such a plan,—for the temptation to enter fields under the head of 'pandurpesh,' which were not so held, would be far too great for the integrity of our establishments to withstand, and besides the present records under these heads are very imperfect. I do not however consider that any difficulty will be experienced in carrying out the settlement from the want of a separate record of the pandurpesh fields. I propose as abovementioned to make the jooree settlement with each individual on the whole extent

of his holding, that is, according to 'pandurpesh' and full Government rates, and to calculate the future jooree payment from a comparison of the survey assessment for the two combined. If therefore the pandurpesh cultivator should wish to throw up any part of his holding assessed at the full Government rates, or at the pandurpesh either, in consequence of the assessment being increased by the new settlement, the full assessment on such relinquished fields or part of a field, will be deducted, and the balance considered to be his payment to Government for the future.

"21. By this arrangement the whole holding will be nominally pandurpesh, that is to say it will be considered as jooree, This will doubtless be an advantage to the cultivator, but I do not think there would be any loss to Government by adopting such a plan of settlement. Let us suppose the following to be the assessment of a holding at time of settlement :—

	At Pandurpesh rates.	At full Government rates.	Total.	Jooree payment.
By existing settlement....	12	12	24	....
By survey settlement	15	9	24	24

In this case Government would realize the full assessment for the two combined, but the pandurpesh cultivator by relinquishing the part of his holding assessed at full Government rates, would be entitled to a reduction of Rs. 3, as the jooree payment would then be made according to the old assessment on the remaining part of his holding. Take the case another way, and suppose Rs. 9 the survey assessment on the pandurpesh part of the holding, and Rs. 15 on that under full Government rates. The cultivator could, by relinquishing the part under Government rates, get the advantage of the jooree settlement on the pandurpesh. In both cases the mode of settlement would be favourable for the cultivating classes. In the foregoing instances I have supposed the two kinds of cultivation (pandurpesh and the full Government rates) to be measured separately, but as before mentioned, this place has not been regularly

adopted, for when the two are found contiguous and in one person's occupation they are formed into a single Pot No. In such cases, the amount of the assessment for both combined will be taken as the basis for comparison with the survey settlement.

"22. The forgoing shows the plan of settlement I propose to adopt with the paudurpesh cultivators in regard to rice and rubbee lands, which are now held by them at reduced rates of assessment, and I would respectfully solicit your opinion on this subject."

(True Extracts)

J. FRANCIS, Captain,
Superintendent Poona and Tanna Revenue Survey.

No. II.

Extract paragraphs 3 *and* 6 *to* 16 *inclusive, of a letter No.* 632, *of* 16*th September* 1853, *from Captain Wingate, Revenue Survey Commissioner.*

"3. The system of classification described in the 4th to the 10th paragraphs of your letter seems well adapted to the purpose for which it is intended, and I have no alterations to suggest in the Rules. I observe, however, that the latter do not provide for land watered through the dry seasons from paths, and on which a second crop of rice besides the monsoon one is grown. This description of land, which is very common in the Rutnagherry collectorate is seldom met with, I believe, in Tanna; but in event of its being discovered, it would probably require to be classified somewhat differently from the ordinary single crop rice land to which the rules are applicable. I would however remark that your argument for approximating the values of the superior and inferior kinds of rice land more closely than is done by the scale of values in use in your department for the classification of rice land above the Ghauts, drawn from the relative values of the gross produce of the different kinds of rice land in the Nusrapoor talook would only hold good on the supposition that the expenses of cultivation diminish in the case of the inferior lands in the same proportion as the gross produce. For it is the *net* and not *the gross*

produce which should regulate the scale of classification values. However, the successful adjustment of a classification scale, depending far more on local knowledge, and practical tact than on mere theoretical considerations, I have every confidence on the suitability of that you have proposed, but at the same time I would recommend your considering it merely provisional, until a considerable experience shall have satisfied you that it is the most suitable that could be adopted. * * * * *"

"6. The subject discussed in the 17th to the 23rd paragraghs of your letter relative to the existing privileges of the pandurpesha cultivators in the Tanna collectorate and their future position under the Revenue Survey Settlement is one of considerable difficulty.

"7. The privileges of the pandurpeshas were defined in Mr. Secretary Box's letter to the address of the Collector in the Nothern Concan, No. 365, dated 25th March 1828, and the views of Government expressed in this letter, still form the guide of the Revenue authorities in deciding upon their claims. In this letter the privileges of the pandurpeshas are defined under ten heads, of which those that relate to land and its assessment are the following :—

1*st.* Possession of their land and other privileges as it existed at the time of the cession is to be confirmed to all pandurpeshas who enjoyed such possession at the period of the cession.

2*nd.* Prescription and usage are to be adopted as guides in settling pandurpesha claims, the privileges demanded by this as by other privileged cultivators, viz. Coonbees, Bheels, &c. being seldom or never supported by sunnuds.

3*rd.* In cases where no specific engagement exists, a pandurpesha havng obtained regular possession of land, his right and title to retain it are good, so long as he continues to cultivate it and to pay the established revenue, he may not however transfer it by sale, &c. to others, and his claim to the occupation of waste land is secondary to the claim of a common ryot.

5*th.* The assessment on the pandurpesha's ghurwadee or private garden land, is to be discontinued, whether houses have

been built or not, and whether such garden land has been recently acquired under a sunnud, or held from a remote period.

10*th*. With respect to those persons styling themselves pandurpeshas, who since the cession of the country, have occupied or acquired lands for which they claim a lighter assessment under pandurpesha tenure, such occupation had neither the sanction of Government or of the local authority, so that a settlement of such cases involves neither a question of policy than of right.

"8. I would first observe of Mr. Box's letter which contains these provisions, that it is simply a letter for the guidance of the Collector in his treatment of pandurpesha claims, but it contains no promise or engagement on the part of Government to the pandurpeshas. The privileges conceded by it to the pandurpeshas, do not appear to have been ever proclaimed in any public manner that could be held as pledging the faith of Government to their continuance. The letter is a simple letter of instructions from Government to its own servant, and contains no pledge of any kind to the pandurpeshas. The privileges of the latter have acquired no additional force from their specification in Mr. Box's letter, and the latter in no way, that I can see, fetters Government in regard to their future disposal, more than any other letter of instructions on revenue matters fetters Government. It is in the very nature of things that instructions issued by Government at one time should be modified or entirely abrogated at another, and it would be fatal to all improvement, to uphold as a principle that instructions issued by the executive Government of the day are binding on all future Governments. Mr. Secretary Box's letter, then, does not, in my opinion, confer any validity on the pandurpesha's privileges which they did not possess before. Now as then the privileges of the pandurpeshas are simply those of prescription, such as those of Bheels, Coolies, &c., and there is no more objection to dealing with the former than with the latter.

9. Again, the pandurpesha's privileges are purely personal. They refer to himself, not to the land, and are not recognised or provided for in Regulation XVII. of 1827, which defines the conditions under which titles to exemption from assessment are to hold

good. Under existing laws the land of pandurpeshas is no more exempt from assessment than the land of Bheels and Coolies in Guzerat. In fact, it is expressly stated in Mr. Secretary Box's letter, that the privileges of all of these classes are on the same footing. These privileges are not recognised by law, and Government, without question, possesses a legal right to assess the lands of pandurpeshas in the same way as other lands to which no specific limit of assessment has been established by law. The privileges of the pandurpeshas as of the Bheels and Coolies of Guzerat, simply exist by and during the pleasure of Government, and their abrogation or continuance should be decided in my opinion by considerations of policy and expediency. And indeed it was on such considerations chiefly that the recognition of their privileges to the extent mentioned in Mr. Box's letter, was conceded by the Government of 1828.

10. These privileges I have said were strictly personal, and had reference to the local usages in respect of assessment as they existed at that time. It was presumed that the pandurpesha cultivating by "means of hired labourers it could not have been worth his while to hold it on the same terms as the resident ryot," and that an abatement was consequently made to him. It is also remarkable that Mr. Box's letter makes no mention of pandurpesha's privilege as a hereditary one, and a doubt may be raised as to whether it was intended by that letter to continue the privilege beyond the lives of the pandurpeshas in possession of land at the period of the cession. The point, however, is not of much importance, the real question being the expediency of continuing the privilege under a revised assessment. By the third provision of Mr. Box's letter above quoted, the right and title of a pandurpesha to hold his land are recognized as good so long as he continues to cultivate it and pay the established revenue. But the established revenue here referred to, is applicable only to the customary rates levied according to the old system, and conveys no title to exemption under a revised assessment.

11. The claim of the pandurpesha is not to hold a specific extent of land at an assessment not subject to increase, but is to hold it at a lower rate of taxation than would be demanded from a

Coonbee or other unprivileged person. It is in fact a claim for a special privilege denied to the people in general—a claim that he should, under a revised and carefully adjusted settlement, intended to place the land tax and landed tenures on a sure basis for the future, be still viewed as belonging to a favoured class, and taxed in consequence more lightly than the general mass of the cultivating class. It appears to me that such a claim is wholly inadmissible, and directly at variance with the principles which have guided us hitherto in assessing the land according to its value, and altogether irrespective of the position or means of the individual holding it. At the present day, and with the light now thrown upon the bearing of taxation, it is unquestionable that the privilege demanded by the pandurpesha could only be conceded at the expense of the rest of the community, and is therefore in its nature unjust. A certain revenue being required to defray the expenses of Government, it is capable of demonstration, that if one portion of the tax payers pay less than their fair share of the general burden, the rest must pay more.

12. The claims of the pandurpeshas appear to me to be utterly irreconcilable with any just principles of taxation, and some very urgent grounds of temporary expediency would, I think, be required to be shown, in order to justify a departure from sound principles in fixing the land assessment on the basis of a Revenue Survey, which constitutes, as it were, a new epoch in the history of a collectorate, from which anomalies and abuses in matters of taxation are to cease, and the land assessment is to be placed on a permanent basis.

13. I am aware of no such urgent grounds in the case in question. The pandurpeshas cannot claim exemption like the Bheels and Coolies of Guzerat on the score of inferior intelligence and uncivilized habits, for they are found chiefly among the upper classes of society, and in education and intelligence are far above the average. Nor can they claim exemption on the score of inability to bear the assessment to be paid by the ordinary cultivator, for that assessment will be a moderate one, and I am informed that the pandurpeshas are generally better agriculturists, and in far better circumstances than the coonbees. The only argument I have heard on the subject which appears to me to be at all tena-

ble is that the pandurpeshas form a very wealthy and influential body, who would have it in their power to obstruct in some degree the Survey operations, and would probably endeavour to make them unpopular, were it known that the Survey Settlement would abolish the distinctions which now constitute them a favoured and privileged class. But I do not entertain much apprehension of the effect of any machinations on the part of the pandurpeshas in opposition to the Survey, and I do not feel disposed to sacrifice the principles of the settlement for the temporary object of conciliating them.

14. Whatever concessions may be made, should, I think, be of a temporary character, and confined to cases in which individual pandurpeshas may be able to establish some unusually strong grounds to consideration. I cannot therefore give my entire concurrence to that portion of your proposals described in the 19th and following paragraphs of your letter, for treating the entire holdings of the pandurpeshas as joodee holdings, and when the Survey assessment exceeds that now paid by the pandurpeshas, remitting the excess as a permanent alienation of the public revenues in favour of this privileged class. The effect of such a rule might be to confer in particular instances greater privileges on individual pandurpeshas than they possess at present. A pandurpesha for instance in a village, of which the rates of assessment may be generally raised by the Survey, would continue to hold his land at the present low rate, while all his coonbee neighbours would have their rates raised. Again, a pandurpesha may hold only a small portion of his whole holding at the favoured rate, and the rest subject to the common rate of the village, but if the latter happens to be a low one, or the pandurpesha's holding measures many more acres, than the beegas recorded in his khata, which may happen through collusion with the Tullatee, or through his influence with the village officers of bygone days, the mode of settlement recommended would continue to the pandurpeshas in all time coming the enjoyment of his land at the existing inadequate assessment. These are I think serious objections to your plan, but my chief objection regards its principle, as I cannot bring myself to admit, that any considerations, whether of right or of expediency, exist, that would

justify the permanent alienation of one rupee of the public revenues for the benefit of a section of the community situated as are the pandurpeshas of the Tanna collectorate.

15. I do not think it necessary to make even a temporary exemption in favour of any pandurpesha, let his claims be what they may, or that prejudicial consequences to the survey of much moment would result from making the whole class subject to the ordinary Survey assessment, just as the ordinary ryots will be. But if Government deem it desirable to make some temporary concession, with the view of conciliating the class, and promoting the immediate popularity of the Survey Settlement, then I would suggest that the land now held by pandurpeshas at the lower rate, and that portion of their land only be treated, as land held on cowl has been treated, at the introduction of the settlement above the Ghauts. I would suggest the following rules for its disposal :—

1*st*.—When the Survey assessment of a pandurpesha's whole holding shall not exceed the total assessment now paid by him, the survey rates would of course be applicable to his whole land without exception just as by your proposal.

2*nd*.—When the Survey assessment of a pandurpesha's whole holding shall exceed the present assessment of the same, the excess shall be rateably apportioned on the part of his holding, subject to the ordinary rate, and that held at the lower privileged rate, and the portion assigned to the latter be temporarily remitted on cowl for a term of years on the following or other conditions approved by Government.

3*rd*.—When the pandurpesha is the same individual who held the land at the accession of the British Government, the remission in question to be for a term of *ten years*.

4*th*.—When the pandurpesha is the son or direct descendant of the pandurpesha who held the land at the accession of the British Government, the remission to be for a term of *five years*.

5*th*.—In all other cases including those of pandurpeshas who have obtained their lands subsequent to the accession of the British Government, no remission to be given, and the

Survey assessment to be levied in full, without reference to its being less or more than the existing assessment.

16. These are the utmost privileges that I would concede to any of the pandurpesha class, which in my opinion possesses no valid claim upon Government for any exemption of assessment whatsoever, under the Survey Settlement.

(True Extracts)

J. FRANCIS, Captain,
Superintendent Poona and Tanna Revenue Survey.

No. 387 OF 1855.

From G. B. SETON KARR, Esq.,
Collector of Tanna,

To E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D., Poona.

Tanna Collector's Office, Bhewndee, 22nd February 1855.

SIR,—I have the honour to enclose for your consideration and the final orders of Government a report to my address, No. 32, of the 18th ultimo (received by me on the 8th instant), from Captain Francis, the Superintendent of the Tanna Revenue Survey, with its accompaniments, as noted in the margin.

1. A Statement contrasting the present and proposed rates for the Villages of Class 1st.
2. Ditto ditto of Class 2nd.
3. Ditto ditto of Class 3rd.
4. Ditto ditto of Class 4th.
5. Extract paragraphs 4 to 13 and from 17 to 22 inclusive of Superintendent's letter No. 264, of 15th August 1853, to Captain Wingate, Revenue Survey Commissioner.
6. Extract paragraphs 3 and 6 to 16 inclusive, of a letter No. 632, of 16th September 1853, from Captain Wingate, Revenue Survey Commissioner.

2. The proposals of the Superintendent relate to the introduction of new rates of assessment into the Khalapoor division of the Nusrapoor talooka, which contains one hundred and sixteen (116) Government villages and twenty-nine (29) hamlets, and seven (7) Inam villages, and three (3) hamlets,

and has an area of about one hundred and thirty (130) square miles, with a population of in round numbers about five and twenty thousand (25,000) souls. Its boundaries and position are minutely described in the enclosed report of the Superintendent.

3. Rice is the chief produce of the district, and the various operations connected with its cultivation form the principal occupation of the inhabitants. Second crops are not unfrequently got off the same land in the course of one year; they generally consist of wall (a sort of pea) and grain, and sometimes of toor and teel.

4. The forests contain teak, mango, banian, palmyra, mountain palm, beebla, ain, haid, and other less valuable trees. There is little or no babool. The climate is by no means insalubrious to the natives, but it is generally thought more enervating than the climate of the Deccan. The moisture is much greater, and the monsoon is heavier, the annual fall of rain can seldom be less than from eighty (80) to hundred (100) inches.

5. The map of the Khalapoor Paita mentioned in the Superintendent's 2nd paragraph has not been received by me. The Superintendent has informed me (subsequently to the date of his enclosed report) that he fears it has been lost in its transit to him by the post from Poona. If recovered it will be sent to you hereafter; otherwise a new one must be made, which will occupy some time. On the completion of the map for the entire talooka a copy should, I tthink, as suggested by the Superintendent, be furnished to the Police Department.

6. A question of transferring some of the Khalapoor villages to Sanksee is alluded to in the Superintendent's 3rd paragraph. I would respectfully recommend that your opinion on this be withheld until the completion of the Survey map of the talooka last named. I concur with the Superintendent in thinking that at any rate an immediate alteration is not desirable.

7. The Superintendent's 7th, 8th, 9th, and 10th paragraphs relate to the measurement and classification of the lands; and it seems to me that you will be quite satisfied of this important part of the work having been properly performed. The well known ability of Captain Francis as a classer, and the care he bestows on his duties,

are facts which of themselves constitute sufficient security on this point.

8. From paragraph 12 the Superintendent enters on the considerations that have influenced him in proposing the new assessment. The existing rates do not offer those striking displays of the absence of arrangement and equity that have been observable elsewhere. The land revenue of the Khalapoor district has been regularly settled more than once during the last century. Under the Peshwa the first settlement imposed rupees five and annas eight Rs. (5-8-0) as the highest rate for the best land, the next settlement in A. D. 1788-89 gave rupees five (Rs. 5) for the 1st class of soil, rupees four (Rs. 4) for the 2nd, and rupees three (Rs. 3) for the 3rd. This last rate was increased by annas eight (As. 8) at the settlement of 1834-35, and the first two (2) were then included in one rate of rupees four and annas four (Rs. 4-4-0) which the Superintendent now proposes as his highest rate on the best soil.

9. The steady (though by no means large) increase of revenue that has taken place since the last alteration of rates in 1834-35, as well as the facts alluded to in the Superintendent's 13th paragraph, and which seem to me fairly stated, are good reasons why no considerable reduction of the present assessment is required, especially as the present careful measurement and classification will distribute the assessment with an equality never hitherto attained.

10. The proposed rates will cause a loss of revenue of nearly ten (10) per cent., which must *not*, I apprehend, be considered as merely temporary, for the new kumal or full survey rental for rice and rubbee land is about rupees eight hundred (Rs. 800) less than the average annual collections of the last ten (10) years.

11. The rates now proposed descend from the maximum rate above mentioned of rupees four and annas four (Rs. 4-4-0) on the best rice lands to rupees two and annas two (Rs. 2-2-0) on the worst, and give an average of rupees three annas eight and pies eight (Rs. 3-8-8) to the standard acre, this being only eight pies in excess of the lowest rate of the settlement of 1834-35. The rate proposed for rubbee lands (which are of inconsiderable extent) is

rupee one and annas four (Rs. 1-4-0). I concur with the Superintendent in recommending these rates for adoption.

12. At paragraph 19 the Superintendent begins his proposals for the settlement of the wurkus or uplands which in one turuf of the Petta are annually measured and paid for at one rupee (Rs. 1) per beega, and in the other turuf are paid for by a plough-tax of one rupee and eight annas (Rs. 1-8-0)—valuable crops being assessed at certain higher rates.

13. The expression "wurkus" is explained in the dictionary as meaning inferior crops; it is generally applied however to hill cultivation and to any crop which does not come under the denomination of khureef, rubbee, or bagayet.

14. The Superintendent proposes to supersede the existing system by a fixed annual payment for all wurkus lands, whether cultivated or not, which payment however, although determind by a consideration of what each village has heretofore paid, is not to be assessed on the wurkus land itself, but on the rice land—each cultivator's payment being dependent on the value of his rice holding. But as the proportion of wurkus to rice is very variable, the Superintendent finds that he requires four different rates to make a proper apportionment, the first or highest of which imposes an increase of about 14 per cent. on the rice land assessment, the second about 9, and the third about 4½ per cent., the fourth being nothing,—that is to say the villages which come under the fourth rate will have their wurkus rent free. This arrangement however is not, in the Superintendent's opinion, fit for general application. He will commence in Petta Khalapoor by excluding it from four villages, and although his report speaks confidently of his proposals being well suited to the circumstances of the case, he stipulates with a caution not superfluous that they shall be only considered as experimental, and that he shall be allowed the opportunity of modifying them at the introduction of the settlement.

15. He also makes a further exception of such "unallotted spots as are considered Government land, which are frequently cultivated by non-resident ryots having no holding of rice in the village," and which he does not propose shall come within the scope of his assessment. Ryots holding such land shall give in, it is pro-

posed, a kaboolayet through the Patel of the village, who shall forward it to the district officer for confirmation.

16. Such are the arrangements which are recommended in substitution of the present system of wurkus assessment, and I feel bound to say, that in my humble opinion, they are altogether unsuitable.

17. You will perceive in the first place that they are somewhat complicated, and only fit for partial application. But they are also unjust, they would impose an additional burden varying from 4½ to 14 per cent. on persons having no use or enjoyment of wurkus land. A considerable proportion of the ryots hold only rice land without wurkus, and wurkus without rice; and the Superintendent's plan, even if it were modified so as not to give to the latter their wurkus rent free, would at any rate saddle the former class of holders with an extra payment for land not in their occupation. The proportion of ryots holding rice and no wurkus land, and *vice versâ*, varies in almost every village. Returns which I have obtained of twenty (20) villages in Petta Kalapoor and twenty (20) villages in the neighbouring Talooka of Callian, show that in the former there are no fewer than five hundred and eight (508) out of nine hundred and twenty-one (921) ryots, and in the latter three hundred and ninety (390) out of nine hundred and eighty-four (984) ryots who possess rice land only.

18. A further objection to the Superintendent's plan exists in the fact of there being no means of compelling a ryot to retain or dispose of his wurkus and rice land in a single lot. A ryot might please to sell his rice land (and it is desirable that every facility for the transfer of landed property should exist), but he might also please to sell it, and such sales are not unfrequently effected, without the wurkus; and in this case he would have the latter in Enam as it were until the expiration of the Survey term.

19. If the Survey Department is not to measure and regularly classify all the wurkus lands perhaps on the score of expense, there is sufficient reason why this should not be done, I would in that case recommend that the present

Paragraph 14 *of letter from Captain Francis to Captain Wingate, No.* 264, *of August* 1853.

14. I do not consider that there would be any advantage in making a regular classification of these soils, according to the approved

method of the joint Report. I propose therefore that the classer should make a rough estimate of the quality of such lands in each village, by dividing them into three (3) classes, to be called 1st, 2nd, and 3rd, wurkus, and making a record of the proportionate extent of each. I have drawn up a few simple rules for the classer's guidance on this subject, to which I would beg to refer you for further information * * * * *.

system of wurkus assessment be left untouched; the plough-tax of rupee one and annas eight (Rs. 1-8-0) being retained where that exists, and the assessment of a rupee a beega in other places. The impolitic and improper increase of assessment on land cultivated with hemp, brinjals, tobacco, pepper, &c., alluded to in the Superintendent's 19th paragraph, should of course be at once abolished. Some record of the extent and quantity of the wurkus lands would be of use, and this might be made as proposed by the Superintendent in the 14th paragraph of his letter quoted in the margin—care being taken to make it with as little cost as possible of time and money. A proposal for temporarily reducing the assessment on land sown with hemp has been already submitted by me through the Conservator of Forests for the consideration of Government.

20. I concur with the Superintendent's recommendation in his 30th paragraph for continuing the "koeta" or bill-hook tax on "dullee" cultivation as at present, and with that contained in his 31st paragraph for continuing to the katkurees their ten (10) pands of wurkus free.

21. The question of the right of the pandurpeshas to hold lands at less than the ordinary rates occupies paragraphs 32, 33, and 34 of the Superintendent's letter, and is ably discussed in paragraphs 6 to 16 of the appended extract from Captain Wingate's letter No. 623, of 16th September 1853, I do not perceive that I can add any thing to Captain Wingate's observations. The partial exemption originated probably as much in the influence of the privileged classes as in the presumption that some abatement in their favour was required to place them on the same terms as the resident ryot. The continuation now of the exemption is obviously at variance with the principles and objects of the revised assessment. It is indisputable that no concession can be asked for by the pandurpeshas as a matter of right, and I agree with Captain Wingate in thinking that there is no occasion whatever to sacrifice

the principles of the settlement for the temporary object of disarming opposition on the part of a class which, in the abolition of the moturfa taxes, the spread of education and in other ways has already derived far more benefit than the common ryots from the innovations of British rule. I respectfully recommend that no exemption, even of a temporary nature, be made in favor of the pandurpeshas.

22. For the purpose of having the new rates introduced this year, perhaps you would be good enough to procure the orders of Government on the questions now submitted *as early as possible.* The new rates will of course be sanctioned for the usual term of thirty (30) years; but I think the notification binding Government to this might be delayed until the rates are introduced into the whole talooka.

I have the honour to be, &c.,

(Signed) G. B. SETON KARR,
Collector.

No. 551 OF 1855.

From E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.,

To Captain FRANCIS,
Supdt. Rev. Survey and Assessment, Tannah.

Revenue Commissioner's Office, Poona, 10th March 1855.

SIR,—I have the honour to acknowledge the receipt of your letter No. 32, dated 18th January last, through the Collector of Tannah, and, in forwarding to you extracts, paragraphs 12 to 19, of Mr. Karr's letter, No. 387, dated 22nd ultimo, to request you will be good enough to afford me further particulars relative to the wurkus land. Whether, by your plan, wurkus land attached to rice fields is comprehended in the survey number of the respective rice field; and

how you would reply to Mr. Karr's argument regarding the sale of land in paragraph 18.

2. Whether wurkus land is defined so that it can be seen how much of it is attached to rice fields and included in the rice assessment, and how much is available for other cultivation under separate assessment.

3. Whether in villages classed I., II., III., the whole wurkus is attached to the rice cultivation.

4. What obstacle there is to defining the wurkus in villages where it is not very extensive, or the country rugged.

5. Whether more wurkus is attached to rice fields than is necessary for rab: this is said to be generally the case; if so, why should not the rice field, with the necessary or usual quantity of wurkus land for rab be defined as a survey number distinct from other wurkus land, and all the latter brought under separate assessment.

6. I also request you will be good enough to state the purport of the kaboolayet proposed in paragraph 28. I request you will send your reply through the Collector of Tanna, to whom I have sent copy of this letter.

I have the honour to be, &c.

(Signed) E. G. Fawcett,
Revenue Commissioner, N. D.

No. 126 of 1855.

From Captain J. Francis,
Superintendent Poona and Tanna Revenue Survey,

To G. B. Seton Karr, Esq.,
Collector, Tanna.

Tanna Districts, Camp "Panwell," 28th March 1855.

Sir,—In compliance with the Revenue Commissioner's instructions in his letter of the 10th instant, No. 551, I have the honour to submit, through you, the following explanation in reply to his

questions emanating from your own comments on the plan of settlement proposed for the wurkus and hill lands of the Khalapoor Petta, in my Report on the revision of the assessment of that division.

2. I purpose to answer the questions first in the order in which they occur, and then to make a few general observations on your own remarks on the subject.

Whether, by your plan, wurkus land attached to rice fields is comprehended in the Survey number of the respective rice field.

3. I am not sure that I fully understand this question, but I suppose it means, whether the portion of wurkus attached to each rice field is included in the limits of the survey number in which the rice is contained. Such is not the case, nor could such a plan of survey be generally carried out—as the wurkus or rab lands are often a considerable distance from the rice to which they are attached.

How you would reply to Mr. Karr's argument regarding the sale of land.

4. What I have to say in reply to your arguments regarding the difficulties that would attend the sale and transfer of rice land under the proposed system of settlement will be submitted when I have answered the Commissioner's other questions.

Whether wurkus land is defined, so that it can be seen how much of it is attached to rice fields, and included in the rice assessment, and how much is available for other cultivation under separate assessment.

5. No definement of the boundary of wurkus and hill lands of the nature here contemplated has been made by the Survey, but that part of them which is unallotted to rice is well known to the villagers themselves. I do not contemplate any difficulty in carrying out the proposed Settlement from the want of a definement of the unallotted portions of these lands, as no assessment is to be paid for them except when cultivated by parties who have not any holding of rice in the village.

Whether in villages classes I., II., III., the whole wurkus is attached to the rice cultivation.

6. In many of the villages in class I., and in a few in class II., the wurkus is not all attached to the rice, but in class III. I think it is all attached. I write from information gained by general inquiries, but am pretty confident of the accuracy of my statement.

7. The very heavy expense of such an operation is its great obstacle, and that I think furnishes a satisfactory reason against its adoption. I should estimate that the survey conducted on that plan would cost nearly double what it now does, whereas the whole wurkus and hill lands by my proposed settlement are valued only at Rs. 3,804, which is only about one-twelfth of what the rice is valued at. I cannot think that any adequate advantage would result from having an accurate measurement and definement of the boundaries of these lands, which are, comparatively speaking, of such little value, and moreover for all practical purposes their boundaries may be said to be sufficiently defined by the survey of each holding of rice which has its proportionate extent of wurkus or hill hands attached to it, the latter being considered a part and portion of the holding, and inseparable from it, as I shall show when speaking of the sale and transfer of rice lands.

What obstacle there is to defining the wurkus in villages where it is not very extensive or the country rugged.

8. The reasons mentioned in the answer to the foregoing question in regard to the expense of defining the boundaries of wurkus lands are applicable to the case here put.

Whether more wurkus is attached to rice fields than is necessary for rab. This is said to be generally the case; if so, why should not the rice field, with the necessary or usual quantity of wurkus land for rab, be defined as a survey number distinct from other wurkus land, and all the latter brought under separate assessment.

9. The kaboolayet or agreement to cultivate which I propose should be given by parties having no holding of rice, who wish to cultivate wurkus, is to be of the same form as that which is given in by cultivators applying for waste land in the Deccan under Rule 20 of the Survey Rules—"When waste fields are wanted for cultivation, written applications must, in like manner, be taken from the applicants, countersigned by the village officers, and forwarded by them to," &c.

I also request you will be good enough to state the purport of the kaboolayet proposed in paragraph 28.

10. I now propose to reply to your own objections to the proposed settlement. Its arrangements your say are unjust,* because they would impose an additional burden varying from 4½ to 14 per cent. on persons having

* Paragraph 17.

no enjoyment of wurkus land, who would therefore be saddled with an extra payment for land not in their occupation. This statement is supported by the assertion that no fewer than 508 out of 921 ryots in 20 villages of Petta Khalapoor possess rice lands only. This circumstance being entirely at variance with the information I had obtained through a long course of attentive personal inquiry. I addressed a yadee to the Mahalkarry of Khalapoor, requesting him to furnish me with a statement of the 20 villages from which the above information was extracted, also to forward copies of the correspondence that passed through his office on the subject. These papers and statements I find show simply that 508 men out of 921 ryots holding rice lands did not cultivate any wurkus land last season. They nowhere show that these 508 men were not in the enjoyment of any wurkus land, or that they had not any in their occupation.

11. A little further inquiry would, I think, have shown that all of them were in the enjoyment, and had in their occupation the portion of wurkus or hill lands attached to their rice holdings. They might not have cultivated any of it last season, but doubtless they took the grass from it—some of it perhaps was sold for the cattle halting on the line of the Bombay road—this being, as I have mentioned, a source of considerable profit to the cultivators of this division. Some supplied pasturage and fodder for their own cattle, and a large part of it was no doubt reserved for rab for their rice lands. Assuredly therefore it is not correct to say these men were not in the enjoyment of any wurkus land. They did not cultivate any it is true, but the land was available to them for cultivation, and each of them would have soon shown his right to it had a third party endeavoured to step in and cultivate any of his allotted portion. The rather heavy tax of one rupee per beegha to which wurkus cultivation is subjected, is no doubt the chief reason why so many of these 921 ryots did not cultivate wurkus last year.

12. The sum proposed for its assessment can scarcely be considered in the light of an additional* burden on the rice land as you suppose it to be. It appears in the form of an addition to its assessment, but that addition is made in consideration of the value of the wurkus and

* Paragraph 17.

hill lands of the village, the free use of which, whether for cultivation, for grazing, for cutting grass for sale, or for rab, is given over to the actual holders of rice lands. Had wurkus lands been held rent free hitherto, it might then be said we were imposing an additional burden on the rice, whereas under the proposed settlement we are merely amalgamating the wurkus with the rice assessment instead of keeping the two separate. The sum fixed for the wurkus of each village has in a great measure been regulated by a regard to what it had paid for that cultivation heretofore, but not by considerations of that nature solely, the value of its grass—whether used for any of the purposes above mentioned,—is another element which was duly considered, as Government have a right to the levy of assessment for grass as well as for grain crops. The sum however fixed is so small, that it has been generally paid annually from cultivation alone.

Paragraph 18 of your letter.

13. A further objection, you say, exists in the fact of there being no means of compelling a ryot to retain or dispose of his wurkus and rice land in a single lot, and therefore that the settlement would obstruct the sale and transfer of landed property. If this objection were tenable, it would be a serious one against the adoption of the proposed plan, but it would appear to be founded on an imperfect knowledge of the practice of the country in regard to the sale of rice lands. I have made inquiries on this head, and have examined several deeds of sale, in all of which there was a clause or specification to the effect that the rab land attached to the rice was transferred with the latter, and I am told it is invariably the custom to insert such. In mortgage bonds also specifications of this kind are almost always inserted. The sowkars I questioned also inform me that rice land is not saleable without its attached wurkus, and that wurkus land is not saleable property except perhaps in Salsette, where it is valuable for its grass. By the custom of the country therefore, rice and its allotted portion of wurkus are considered as one estate and inseparable ; taken separately they are not saleable property, consequently the plan of assessing the two as one property is strictly in accordance with the terms on which they are now held, and will

tend to facilitate, certainly not to obstruct, the sale of such property.

14. I may pass over the objection that the system is only fit for partial application by explaining that there are only *four villages* to which I do not think it applicable in the whole district. There is no rule without an exception, and that holds good in the case of these four villages. I do not see either that the system has any complexity of management attaching to it. Every cultivator's payment is defined, and he is at liberty to manage his property without any scrutiny or interference on the part of the district establishment. His liabilities are clearly defined, and so I think are his rights also.

15. The system moreover is not an untried one. There is one village in Khalapoor for instance (Wunnweh) which now pays a higher rate for its rice land than the other villages of the district in consideration of its wurkus cultivation being untaxed. This I observe is one of the 20 villages entered in the returns sent you by the Mahalkurry referred to in your 17th paragraph. It has 30 cultivators, all of whom are returned as possessing *rice land only*. But this is evidently a mistake, which the Mahalkurry ought to have explained, for as there is not a separate rate for wurkus cultivation in this village, there is consequently no return of that cultivation in his records. I have however had a return of the kind prepared for this season, which shows that out of 33 cultivators holding rice land, 22 have cultivated wurkus. From this we may infer that a much larger proportion of the holders of rice will cultivate wurkus when not subjected to a separate rate of assessment as is comprehended in the proposed plan. It should also be borne in mind that this description of land requires a fallow of three or four years, and of more in some situations after one or two years cultivation. It is scarcely possible therefore that all the holders of rice can cultivate wurkus every year, for few villages have land enough to supply a portion for annual cultivation regularly under a course of three or four years fallow after one, or two at the most, of cultivation. But still it appears that the proportions of two-thirds of the ryots of Wunnweh have cultivated wurkus this year. The statement sent you also contains five of the villages I have put under my 4th class rates, in which case no

increase has been made to the rice rate, because of the very small quantity of land available for wurkus cultivation. This is exemplified in the statement given in paragraph 23 of the Report wherein it is shown that the payments for wurkus cultivation of all this class amounted only to 16 rupees last year. There should therefore, to bear out my statement, be only a small proportion of ryots cultivating rice and wurkus in these villages, which I find is the case from your returns.

16. I may also mention that in five Mahals of the Bhewndy talooka the wurkus assessment is apportioned on the rice land, as every beegha of the latter is charged with the additional assessment for five pands of the former, calculated at the usual rate, and made payable without reference to cultivation.

17. I have thus endeavoured to show that my proposed plan for the management of the wurkus and hill lands is not open to the rather serious objections urged against it, and I would hope I have in a great measure succeeded in doing this. I beg therefore again respectfully to request the permission of Government for an experimental settlement of these lands on the plan proposed in the original Report. I wish particularly that the settlement should be experimental only, for should it not realize the opinion I have formed of it, there will be no difficulty in reverting to the present system of management, whose continuance you have advocated. I cannot, however, but think the proposal will be found preferable to the latter plan. I have had opportunities this season of seeing how faulty *that* is, for I believe I am not exaggerating in stating, that the measurements of wurkus cultivation as made by the district establishment, are not within 25 per cent. of the correct area of the actual cultivation.

I have the honour to be, &c.

J. Francis, Captain,

Superintendent Poona and Tanna Revenue Survey.

No. 723 OF 1855.

From G. B. SETON KARR, Esq.,

Collector of Tanna,

To E. G. FAWCETT, Esq.,

Revenue Commissioner, N. D., Poona.

Tanna, Collector's Office, 10th April 1855.

SIR,—With reference to your letter No. 551,* of the 10th ultimo, to the address of the Superintendent of the Tanna Survey, I have the honour to forward a letter from that officer to my address, No. 126, of the 28th idem, with my observations upon it.

* Copy of which was received by me with your endorsement No. 552, of the 10th ultimo.

2. In paragraphs 10 and 11 the remarks of the Superintendent are to the effect, that although in the cases alluded to, the ryots did not cultivate any wurkus land, they might have done so had they pleased, and that it is therefore incorrect to say that they were not in the enjoyment of it. To prevent any misconception on this point, it may be useful for me to explain that wurkus means that portion of the grass land which is cropped. (See the definition of wurkus in paragraph 13 of my letter to your address No. 387, of the 22nd February last.) Whilst land remains waste, it is neither denominated nor treated as wurkus, and so long as the ryot uses his grass land (gowtee māl as it is commonly termed) for rab (that is manure) only, he pays nothing.

3. It may also be useful to bear in mind that wurkus and rice are not only not inseparably connected, but that on the contrary the two are distinct from and in many cases even interfere with each other. When grass land is put under wurkus cultivation, it requires to have rab (that is to be manured with ashes) and each beegha of it takes only about one-fourth less of ashes than a beegha

of rice. When ryots who possess only about enough or less than enough of grass land to manure their rice, put any portion of the former under wurkus, they take for it the grass which would otherwise go to manure the rice, the latter being the purpose for which it is intended, otherwise it would not have been exempted from direct taxation. The same bit of land cannot furnish rab and produce a wurkus crop at the same time, and when the portion applied to the latter is diverted from its proper use, it becomes liable to assessment.

4. If all the ryots were in possession of a certain proportion of grass land for every beegha of rice land, it might be very good policy and justice to say, let no inquiries be made as to whether land is wurkus or grass; the ryot knows what he has got, make him pay for it by placing something extra on his rice field, and leave him unshackled to use his land as he may find most to his advantage. But where no uniform proportion exists between rice and grass land—some ryots having an equal extent of each, and others having from one (1) to ten (10) beeghas of rice land without a single foot of grass land with it—I am at a loss to understand how a uniform rate of increase can be placed on rice land without producing very great inequality and unfairness in the incidence of the tax.

5. I have stated in paragraph 17 of my first letter* to your address on this subject, that the proportion of ryots holding rice and no wurkus land and *vice versâ* varies in almost every village, and to this fact the Superintendent opposes the objection, that although all the ryots alluded to by me had no wurkus cultivation, at any rate they were not without grass land. In this however he is mistaken. I have returns by me from six (6) villages, selected at random out of those in the Superintendent's first three (3) classes, and which are authenticated by the Patel and Tulatee, and tested by my own establishment, and which show that out of two hundred and ninety-seven (297) cultivators there are eighty-three (83) having not only no wurkus cultivation, but not even the occupation of a single foot of grass land as rab for their holdings of rice. I do not see how ryots in this position can properly be saddled with an extra percentage for land not in their occupation.

* No. 387 of the 22nd February 1853.

6. The six (6) villages I allude to are as follows :—

Class.	*Name of the Village.*
1st	Ghorewlee.
2nd	Khalapoor.
	Wunwa.
	Sherowlee.
3rd	Ajroon.
	Dolowlee.

And in these, besides the number of cultivators who are positively devoid of the grass land, for which the Superintendent proposes to tax them, there are numbers of cultivators in whose holdings the disproportion of grass to rice land is as one (1) beegha to two (2), one (1) to three (3), and one (1) to four (4), and yet these ryots would not only have to pay the same percentage as those in possession of more equal allotments, but in many cases they would even be taxed in an inverse ratio to the extent of the land for the use of which the percentage is avowedly imposed, *e. g.* the extra percentage on a ryot of Ghorewlee, a village in the 1st class, having six (6) beeghas of best rice and six (6) of grass land would be three rupees eleven annas and six pies (Rs. 3-11-6) whereas a second ryot having the same extent of rice and only three (3) beeghas of grass would pay the same as the first, and a third ryot in the same village having the smaller proportion of three (3) beeghas of grass to nine (9) of best rice, would have to pay an extra percentage of more than five rupees (Rs. 5).

7. The same and even greater inequality exists in villages of the 2nd and 3rd classes, and I think you will perceive the glaring imperfections of the plan when I add, that if it were adopted the same villages that would display the incongruities I have just remarked upon, would also contain ryots who by payment of the extra percentage only on one (1) beegha of rice would have the free use of four (4), six (6), and even eight (8) beeghas of grass land.

8. It may probably be unnecessary for me to take up your time by stating further reasons against the Superintendent's project; but I may remark that in the Superintendent's letter now forwarded, he has not said anything in reply to that part of the 17th paragraph of my letter No. 387, of the 22nd February last, which objects to

his plan on the score that it would give to some ryots wurkus land rent free. The number of ryots who would become rent free holders in the six (6) villages only which I have above named amounts to twelve (12).

9. In his 13th paragraph the Superintendent admits that the objection made in paragraph 18 of my first letter* (viz. the probability of ryots getting rid of their rice lands and retaining their grass lands rent free) would, if tenable, be a serious one against the adoption of his plan; but he considers my opinion founded on imperfect knowledge. I may observe on this point, that although revenue officers have peculiar opportunities of becoming conversant with the practice of the country, I am not prepared to contend either that I am perfectly acquainted with any subject, or that a little knowledge is not a dangerous thing. I can however point out plots of rice land that have been sold without the grass land attached to them, and could name the persons who have bought and sold them. Moreover there are great numbers of fields having no allotment of grass land at all, and if the Superintendent's assertion (*see* the close of his 13th paragraph) that rice land alone is not saleable were correct, all these fields would be worth nothing—they exchange hands however for very considerable sums. It has been found in Salsette (to which the Superintendent refers exceptionally in his 13th paragraph) that the ryots have become very prone to dispose of their rice and grass lands separately, and Government is obliged in each of these cases to have recourse to the machinery of the law to enforce its rights. But it is not advisable to adopt a plan which would give encouragement to similar sales and separations wherever inducement might offer, whilst at the same time by formally exempting all grass lands from direct taxation for a fixed term of years, it would make it difficult or perhaps impossible to deal with the separated portions of them even by the present tedious process. Salsette, I may observe, is not by any means the only place where grass lands have a saleable value. Indeed the Superintendent himself states in his 11th paragraph that in Khalapoor "grass is a source of considerable profit to the cultivators."

* No. 387 of the 22nd February 1855.

10. The village of Wunwa is pointed out in the Superintendent's 15th paragraph as a case in which the system he has proposed already exists. He states that it now pays a higher rate for its rice land than the other villages of the district in consideration of its wurkus cultivation being untaxed.

11. The case however is not exactly as the Superintendent supposes. The yadee of settlement drawn out by the late Mr. Davies, when introducing the present rates, shows not that the rice land is assessed at a higher rate in consideration of the wurkus being untaxed, but that the wurkus was not taxed because one high rate was applied to all the rice lands in the village, whatever their quality might be ; and this was done not because there is any connection between wurkus and rice, but because the single high rate pressed so hardly on the ryots as to render it impolitic to impose any further levy. The grass lands of Wunwa are neither more exempt from nor more subject to taxation than those of any other village in the district, and there are therefore no grounds for saying that the proposed system has been tried in Wunwa. I would also observe that although the Superintendent infers from the return he alludes to in the same paragraph (15) that a much larger proportion of the holders of rice will cultivate wurkus when not subjected to a separate rate of assessment, he would seem to forget that he is speaking of a village in which as it is there is no separate rate of assessment for wurkus.

12. The practice of the Bhewndee Talooka alluded to in the Superintendent's 16th paragraph is likewise no support to his views. The payment for five (5) pands of wurkus, charged on every beegha of rice is merely a rough way of realizing the wurkus assessment. It saves labour, and is also a sort of privilege to ryots cultivating rice, any of whom by paying for five (5) pands cultivate as much wurkus as they please; but as I have already stated in the case of Wunwa village the grass lands of Bhewndee are neither more nor less exempt from taxation than any others in the Zilla.

13. With reference to the Superintendent's 17th paragraph I would observe that I am no advocate for the continuance of the present system of assessing wurkus lands as a measure good in itself, but in my humble opinion any arrangement introduced in

substitution of it should at least be just and equal, and as that suggested by the Superintendent is very far from possessing that recommendation, I hope it will not be sanctioned even by way of experiment. There is no question that grass land is subject to taxation either direct or indirect. All I contend for is that the tax shall be fairly assessed.

I have the honour to be, &c.,
(Signed) G. B. SETON KARR,
Collector.

From Captain J. FRANCIS,
Superintendent Tanna Revenue Survey and Assessment.

To E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.

Poona, 18th April 1855.

SIR,—With reference to the Collector's letter, No. 723, of the 10th instant, I regret to find he is still opposed to the adoption of the system recommended for the settlement of the wurkus and hill lands of Khalapoor, notwithstanding the explanations rendered in my letter of the 28th ultimo, No. 126.

2. The Collector's chief objection to the system is that stated in his 4th paragraph, and is to the effect that the wurkus lands are not apportioned with reference to the extent of the rice; for that in some cases the ryots have an equal extent of each, and in others from one to ten beegahs of rice without any wurkus or hill land. In support of this assertion, he adduces the information obtained from statements prepared for several villages, showing the extent of each cultivator's rice holding, and of its allotted wurkus. I have obtained copies of some of these statements from the Mahalkurry, and having ascertained the manner in which they are prepared, think there is much reason to doubt the correctness of the information they contain.

3. The statements, as above explained, profess to give a correct estimate of the extent of wurkus and rab land attached to each rice field, and moreover to give the proportion of this suited and

unsuited for wurkus cultivation. It should, however, be borne in mind, that no measurement of the wurkus and hill lands has been made in any of the former surveys; nor is there any record of its extent in the village accounts. The estimate of its extent inserted in the statements sent to the Collector was obtained from the Patel and Tullatee of each village, and is simply a record of what they told the Mahalkurry belonged to each field. It was not made from an inspection of each field, but was written down in the village from their recollection of the circumstance of each case.

4. It cannot be expected that an estimate prepared in this manner can be correct; nor does it bear an approximation to correctness. For instance the village of Ajroon, which is one of the six mentioned in the Collector's 6th paragraph, is returned as having about 37¼ beegahs of wurkus and hill land; but from our recent survey I find it contains 165 acres 32 goontas, or more than quadruple the extent entered in the statements. This is one of the villages referred to in the 4th paragraph as containing instances of ryots having a small extent of wurkus in proportion to rice.

5. The Collector also mentions that there are some cases of ryots holding rice without a foot of grass land attached to it. In the statement for Khalapoor, I observe there are three fields containing 11¾ beegahs of rice without any wurkus attached to them, but the statement shows that these 88 beegahs of hill in addition to the land allotted to the rice fields, and as by the proposed settlement all the hill lands are given over for the use of the holders of rice. These 88 beegahs will supply rab for the fields having no land allotted for that purpose. I have ascertained, by personal inquiry, that some of the cultivators holding these fields always cut the grass required for their rab from this unallotted ground. There are cases I know where there is little or no land available for rab; but the villages so circumstanced have been put under my 4th class, having no addition to their rice rate. I wish to show by this explanation how difficult it is to obtain a correct estimate of the wurkus land attached to the rice; and, therefore, that the information furnished to the Collector is not to a great extent trustworthy.

6. In the 8th paragraph the Collector remarks that I have not answered the objections in his letter of the 17th of February,

that the proposed plan would give to some ryots their wurkus rent free. I do not exactly understand what is here meant, as it is stated in the original Report that ryots not having any holding of rice will be charged for wurkus cultivation at the nagurbundee rate of Rs. 1-8-0 for a plough.

7. The Collector refers to the subject of the sale of rice lands in his 9th paragraph, but has somewhat misunderstood my remarks on this subject in the 13th paragraph of my former letter. The sentence alluded to runs thus :—"By the custom of the country therefore rice and its allotted portion of wurkus are considered as one estate and inseparable." This does not imply, as the Collector has expressed it, that rice land which has not any wurkus attached to it, is not saleable property; for I have known cases of property of this kind having changed hands, but I have not met with any instance in this district (to which my remarks are intended to apply particularly) of rice land having been sold without its attached rab. The Collector's further remarks on this subject are worthy of attention; and shall have every consideration when the districts to which they refer come under settlement.

8. The case of the village of Wunweh, written Wunwa (it would be better, I would respectfully remark, were the form of spelling used in the map adhered to in the correspondence) is referred to in the 10th and 11th paragraphs as being different from what I have explained it to be. I cannot really see where this supposed difference exists. I stated that it paid a higher rate in consideration of having its wurkus cultivation untaxed. The Collector states that "the wurkus was not taxed, because one high rate was applied to all the rice land."

9. And again he urges that the practice in the Bhewndee Talooka is no support to my views. The payment for 5 pands of wurkus for every beegah of rice is, he explains, "merely a rough way of realizing the wurkus assessment. It saves labour, and is also a sort of privilege to ryots cultivating rice." This is precisely what my proposed system is intended to effect. There is, moreover, a much nearer agreement with the proposed system

in regard to the actual money-payment than might be supposed. Wurkus lands are taxed at the rate of Rs. 1 and Rs. 1½ per beegah; in some Mahals of this Talooka, I believe the beegah of rice is equivalent to 35 goontas of our measurement, and is assessed in Bhewndee at about Rs. 4, add to this 4 annas or 6 annas, the assessment for the ¼ beegah of wurkus, and we find the sum paid for a beegah of rice is Rs. 4-4-0, or Rs. 4-6-0, according to the respective rates of Rs. 1 and Rs. 1-8-0 per beegah for wurkus. The corresponding rate on the acre, or 40 goontas, will be Rs. 4-13-9 and Rs. 5, whereas Rs. 4-14-0 is my highest rate for villages of Class 1 only, in which there is an extent of eight acres of wurkus and hill land to every acre of rice.

10. But there is yet another way in which the question at issue should be considered. What plan does the Collector propose to substitute for mine; what are its advantages over it, and in what respect is it superior to it? He proposes to continue the old plan of an annual measurement. This system has been universally condemned by Revenue Officers, and Government have frequently evinced their anxiety for its abolition. The plan is laborious and cumbersome, and is the source of frequent complaint, as the ryots are entirely at the mercy of the measuring Karkoon, whose operations are too extensive to be controlled by the European Assistant or by the Mamlutdar or Mahalkurry of the district either. To effect improvements in our Revenue system is the primary object of a Revenue Survey, and the commencement of its settlements in a new Province is the fitting time to seek for them. I would earnestly hope therefore that the plan I have suggested will be thought worthy of a trial. I have asked for an experimental settlement in the first instance, as that is the only sure way of testing the merits of the proposed system.

11. The new rates have been calculated, and the papers are all prepared for the jummabundy according to the proposed system, as explained in a former letter. There is therefore no other way in which this year's settlement can be effected; and as the season

is now so far advanced, I would earnestly entreat your permission to commence the jummabundy in anticipation of Government sanction.

I have the honour to be, &c.,

J. FRANCIS, Captain,
Supdt. Tanna Revenue Survey and Assessment.

No. 894 OF 1855.

From E. G. FAWCETT, Esq.,
Revenue Commissioner N. D.,

To Captain J. FRANCIS,
Supdt. Revenue Survey and Assessment, Tanna.

Revenue Commissioner's Office,
Poona, 23rd April 1855.

SIR,—I have the honour to acknowledge the receipt of your letter, dated the 18th instant, relative to the experimental introduction of the Survey rates in the Khalapoor Division of the Nusrapoor Talooka.

2. Having carefully gone through the papers, and received personal explanations from you on various points, I feel no hesitation in authorizing you to proceed with the jummabundy, experimentally, on the plan you propose; though I much regret the Collector is not satisfied with the mode in which the settlement is proposed to be made.

3. The Collector's principal objection to the introduction of your settlement, that it would bear unequally on individual cultivators, owing to the wurkus land not being equally divided among them, appears to be to a certain extent the case; but I think he attaches more importance to the objection than properly belongs to it.

4. In a great measure it seems to be met by the classification you have adopted; and where that individually affects cultivators

unfavourably there appears to be room for making an adjustment out of the unalloted land, whereby they may be placed on a tolerable equality.

5. I do not apprehend that in a country situated as Nusrapoor is, and having the natural features that it has, there is likely to be any scarcity of ground where rab can be procured.

6. The nagurbundy settlement on wurkus cultivated by persons not having rice, meets the Collector's objection on that point. But I think it will be as well to adopt some provision against holders of minute portions of rice land cultivating the wurkus free of further demand, by laying down a minimum payment of rice land assessment to entitle them to cultivate the wurkus. The particular limit you will be good enough to consider in making your settlements.

7. The Collector's arguments regarding the sale of land deserve attention; probably your inquiries during the settlement will enable you either to show that there is no danger of the result he apprehends, or to suggest a remedy in case there is.

8. This, however, in my opinion, forms no objection to the introduction of your proposed settlement, experimentally; for matters in this respect merely remain as they were.

9. It appears from the papers you showed me, that you calculated upon the levy of certain cesses in the proposed assessment, which you explained pertained to the lazeema hucks, the object of a Revenue Survey being to abolish the levy of extra cesses, and to place the assessment of the capabilities of the soil. I think it necessary to notice the subject, in order that you may make some arrangement on that head during the settlement.

I have the honour to be, &c.,

(Signed) E. G. Fawcett,
Revenue Commissioner, N. D.

No. 895 of 1855.

Revenue Commissioner's Office,
Poona, 23rd April 1855.

True copies* forwarded with reference to his letter, No. 723, dated 10th instant, for the information of the Collector of Tanna, who is requested to comply with the wishes of the Superintendent regarding the presence of an Assistant, as expressed in paragraph 36 of his letter, No. 32, dated 18th January last.

* Captain Francis' letter dated 18th April 1855.
Revenue Commissioner's No. 894, dated 23rd ditto.

(Signed) E. G. Fawcett,
Revenue Commissioner, N. D.

(True copies)
(Signed) E. G. Fawcett,
Revenue Commissioner, N. D.

No. 936 of 1855.

Territorial Department, Revenue.

From E. G. Fawcett, Esq.,
Revenue Commissioner, N. D.,

To W. Hart, Esq.,
Secretary to Government, Bombay.

Revenue Commissioner's Office,
Poona, 27th April 1855.

Sir,—I have the honour to lay before Government the accompanying correspondence, as per margin, with the Collector of Tanna and the Superintendent Tanna Revenue Survey and Assessment, relative to the introduction of new rates in the Mahalkurry's Division of Khalapoor, Talooka Nusrapoor.

Letter from the Collector of Tanna, No. 387, dated 22nd February 1855, with accompaniments.
To the Superintendent Tanna Revenue Survey, No. 551, dated 10th March.
From the Collector, No. 723, dated 10th April, with accompaniments.
From the Superintendent, dated 18th do.
To the Superintendent, No. 894, of 23rd do., with endorsement to the Collector of Tanna.

2. The map of the district is very distinct, and, as observed by Captain Francis, is a useful record for the Police as well as the Revenue Department; and copies should, I think, be supplied to both Departments, when that for the whole district is complete. I have requested the Superintendents of the other Surveys in this division to submit similar maps for the districts in which they will have to propose revised assessment.

Collector's paragraph 5 and postscript. Superintendent's paragraph 2.

3. The Khalapoor division, which has now been surveyed, and into which new rates are proposed to be introduced, consists of 116 Government villages and 29 hamlets; 7 inam villages and 3 hamlets. Its total area is 130 square miles, and it contains a population of about 25,000 souls.

4. The survey of this district was conducted by Lieutenants Day and Westropp; 28 villages of which were measured by the latter Officer. The tests taken by them show the average percentage in Lieut. Day's work of 1 acre 6 goontas, Lieut. Westropp's 1 acre 1 goonta, the average of the two combined is 1 acre 4 goontas. The classification was made by Mr. Hexton, Sub-Assistant, and was superintended by Captain Francis in the first month. The average test showed 6 pies of difference; and the greatest error was 2 annas 10 pies, which it appears occurred in one field only. The Superintendent states that this result was proved by retests taken by himself.

5. The whole of the rice lands were measured in detail, but the wurkus cultivation and hill lands being very extensive, and of small value, were measured as a whole, without definement of individual holdings. The survey of the 116 villages exhibit 12,641 acres of culturable rice land, 44 of rubbee, and 71,497 of wurkus and unculturable land. The aggregate of the whole amounts to 84,182 acres.

6. As the results of the present assessment, which are exhibited in the diagram, are tolerably satisfactory, no considerable reduction of assessment seems necessary. A reduction is, however, made, the extent of which is estimated at 8¼ per cent.

7. The Superintendent proposes to abolish the present system of assessing the wurkus; which is now assessed either by

plough tax or crop rates per beegah, annually measured; and amalgamating the rates and placing the whole on the rice lands to which quantities of land fit for wurkus cultivation and supplying rab, are usually attached. The plough tax is to be continued for those lands which are not attached to the rice cultivation, or are cultivated by persons having no rice holding.

8. This tax is to be made applicable to all lands not brought under the rice rates. Where the wurkus land is attached by custom to the rice fields, the rates of the latter include both, and have been cultivated on the average realizations. The proportion of wurkus and hill lands to rice being various, Captain Francis has divided the villages (with the exception of four, to which he considers this plan inapplicable) into four classes, with reference to the quantity of waste land available for wurkus or rab attached to the rice.

9. The rates proposed for the combined rice and wurkus lands are, for 1st class villages Rs. 4-14-0; 2nd class Rs. 4-10-0, and 3rd class Rs. 4-7-0, being an increase, respectively, on what would be the sole rice land rate of about 14¾ and 4½ per cent. The rate for the 4th class is Rs. 4-4-0, nothing being added on account of wurkus. The above are the highest rates, and as the scale of classification descends to one-half of the above, the average rate is Rs. 3-8-8. The maximum rate on the rubbee is Rs. 1-4-0.

10. The Superintendent's plan is explained in paragraphs 20 to 29, and in paragraph 23 he gives an abstract of the expected result of the scheme which shows in the aggregate a decrease of Rs. 4,121.

	Rice and Rubbee.	Wurkus	Total.
	Rs.	Rs.	Rs.
According to present assessment....	47,642	3,102	50,745
Ditto proposed ditto	42,820	3,804	46,624
Decrease by the proposed rates.....	3,823	....	4,121
Increase by ditto	....	702	....

11. There is an increase in the wurkus of Rs. 702; but Captain Francis observes that a comparison with the average annual payment for the whole period shows an increase of only Rs. 389, chiefly occurring in the 2nd and 3rd class villages situated near the Poona and Bombay road, where the people prefer keeping the land in grass to supply the cattle that halt on the road.

12. Captain Francis intends leaving the assessment of 4 villages unaltered, for the reasons given by him in paragraph 25, because these villages have a very large proportion of waste land, and the system of one rate for both could not be carried out in these without the adoption of a very high maximum rate: he therefore recommends the continuance of the "nagurbundy system."

Superintendent's paragraph 25.

13. The plan adopted by Captain Francis for the combined rice and wurkus is one of the four suggested by Captain Wingate. The rice and wurkus cultivation will not be calculated separately, or appear so in the accounts; but only the rate applied to both under each class of villages will be shown.

Superintendent's paragraph 26.

14. The arrangement of the assessment of the wurkus lands is somewhat complex, and Captain Francis requests permission to alter his arrangements, if he sees cause during the present settlement. This I think should be allowed, for he will be better able to judge of the actual practical bearing of his plan during the proceedings that will then take place, then he could by any other means.

15. The dullee cultivation is recommended to be continued at 12 annas on each "koeta," or knife—an arrangement analagous to the plough tax, but placed at a lower rate, because a person could not cultivate so large an extent of ground. The khatkurries' privilege of free cultivation on wurkus or hill lands to the extent of 10 pands or half a beegah, is also recommended for continuance.

Superintendent's paragraph 30.

Superintendent's paragraph 31

16. The Superintendent thinks that there is some order of Government permitting this privilege; but the Collector states that he has not been able to trace any. He considers it expedient to continue the privilege to this degraded class of people, the conces-

sion is of trifling amount, and will tend to lead them to industrious and honest habits; I therefore beg to recommend the measure.

17, The Collector, it will be observed, objects to the mode in which the Superintendent proposed to deal with the wurkus or hill cultivation, on the ground that it will fall unequally on the ryots who hold rice and wurkus lands in different proportions; and, further, that sales may affect injuriously the value of the land by admitting of the separation of the rice from its allotted wurkus. I have considered the arguments adduced by both Officers, and have had a personal interview with Captain Francis, and seen various papers prepared by him, and am satisfied that there is no serious objection to his plan being tried, experimentally, this season.

18. Could the rice and its attached wurkus have been comprehended in one survey field, there would have been no difficulty on the question of sales, as the Courts would have recognized its integrity. But this could not be done, owing to the great expense which would be necessary to have surveyed so much land of little intrinsic value, and also to the circumstance of the lands not being contiguous.

19. I do not anticipat that there will be any practical difficulty regarding the sale of land. Some inconvenience has been felt in Salsette from the separation by sale of the land for "rab" and the rice land; but I consider this to be the effect of the great demand for grass in Bombay; and probably taking the difference of assessment into calculation, the grass is there a more remunerating crop than the rice. This reason is not likely to affect the district of Khalapoor, as it is too far off to be affected by the Bombay market. Even the Railway will not make much difference in this respect, as the expense of carriage to Bombay is, and will be, too great; and there are plenty of grass lands much nearer. The number of cattle on the Poona road is not likely to increase much; but, on the contrary, may probably decresae from some quantity of the goods now carried by them being transferred to the Railway. There is nothing in this part of the country to tempt emigrants from others; and, in short, I think it is a district likely to be very little affected by it within a considerable number of years.

20. The wurkus, however, if separated from the rice, would

not, as the Collector seems to suppose, in paragraph 18 of his letter No. 387, dated 22nd February 1855, become as inam, but become subject to the "nagurbundee.

21. The inequality is met in a great measure by the classification; and I anticipate that during the settlement the Superintendent will be able to arrange any inequalities that may remain out of the unattached waste lands, of which there seems to be a considerable quantity in almost every village.

22. There is one other point to be noticed, *i. e.*, the immunities of the pandurpeshas, who are permitted by old custom to hold land at a lower rate of assessment than the ordinary ryot; they have enjoyed the privilege for a long period, even before the Peshwa's Government. Captain Wingate has entered into the question at some length in the appended extracts of his correspondence, explaining the nature of the privilege, to which I beg to refer. I think the arguments adduced by that Officer and the Collector quite sound; but considering the length of enjoyment and the unpopularity the Survey would probably acquire by the total and sudden abolition of these privileges of an influential class, I feel much more inclined to support the plan advocated by Captain Francis, and to recommend that the amount should be deducted as a remission until the period of grace expires, whether by the death of the party or the expiry of the guarantee to be given to the settlement.

23. As there is a difference of opinion between the Collector and the Superintendent, I would have preferred to have submitted the question for the decision of Government had there been time; but I think there is no fear but that Captain Francis will be able, with the discretion allowed him, to make a fair settlement.

24. In my reply to Captain Francis' last letter I have noticed a few points which appear to require consideration during the settlement; and, as I hope in a few days to be at liberty, I propose to go myself to that district, in order that the Superintendent may be able to refer to me at once in case he should feel any difficulty, or wish to consult me.

I have the honour to be, &c.

(Signed) E. G. Fawcett,

Revenue Commissioner, N. D.

No. 3370 of 1856.

Territorial Department, Revenue.

To E. G. Fawcett, Esq.,
Revenue Commissioner, N. D.

Sir,—I have laid before the Right Honorable the Governor in Council your letter No. 936, of the 27th April 1855, and the several communications as per margin, from the Superintendent of the Tanna Survey, and from the Collector of Tanna, on the subject of the Revenue Survey and Assessment of the Khalapoor Mahal of the Nusrapoor Talooka.

From the Collector of Tanna, No. 387, dated 22nd February 1855, to the address of the Revenue Commissioner, N. D.
From the Superintendent Poona and Tanna Revenue Survey, No. 32, dated the 18th January 1855, to the address of the Collector of Tanna.
From the Collector of Tanna, No. 723, dated 10th April 1855, to the address of the Revenue Commissioner, N. D.
From the Superintendent Poona and Tanna Revenue Survey, No. 126, dated 28th March 1855, to the address of the Collector of Tanna.
From ditto, dated 18th April 1855, to the address of the Revenue Commissioner, N. D.

2. Nealy eighteen months have elapsed since Captain Francis first submitted to the Collector of Tanna his views of the principle, on which a revised assessment of this Mahal should be based. As it is the first occasion on which the new Revenue Survey has been practically applied to the revised assessment of a Concan District, marked by the peculiarities which distinguish the agricultural system followed below the Ghauts from that of the Deccan and Southern Maratha Country, and which necessarily entail a considerable departure from the routine observed in the new Revenue settlements carried out in those provinces, great care and consideration have been very properly bestowed on the subject by yourself and the officers whose opinions are recorded in the papers, which have been submitted to Government.

3. I am directed to convey to you the following observations and instructions on the several points discussed in this correspondence which appear to call for notice on the part of Government.

4. In describing the former and present condition of this district, Captain Francis has shown that the revision of assessment which was made by Mr. J. M. Davies in 1834-35 has been followed by a very marked improvement. Previous to that revision, the ryots, who had been reduced to an extreme state of poverty and depression by the farming sysem under our Maratha predecessors, had made little or no progress towards amelioration. But from the date of Mr. Davies's revised settlement, a marked improvement has taken place. The cultivation has steadily increased, and the condition of the cultivators has been visibly amended.

5. The inference from these facts is that the Government assessment on the land was reduced by Mr. Davies to a standard at which it may be retained without injurious consequences.

6. Captain Francis has proposed a reduction of Mr. Davies's rates to the extent of nearly 10 per cent. When compared with the actual average realizations of the last 20 years, the rates proposed by Captain Francis for the rice and rubbee cultivation give a small increase, but without making any deduction for possible contingencies, and supposing the whole hitherto cultivable area to be under the plough, and no remissions whatever granted, Captain Francis' settlement gives a revenue less than that actually realized for the last ten years.

7. His Lordship in Council is not satisfied that there exists any sufficient reason for this sacrifice. It is not alleged that the existing rate of assessment has pressed heavily on the cultivators, nor is cause shown for anticipating that the old rates would hereafter prove burdensome. On the contrary, every thing indicates that the condition of the district is likely to undergo rapid improvement. already the Railway which has been opened through it, has brought it nearer to a never-failing market in Bombay, and it is only reasonble to expect that the assessment under which it has already prospered will admit of its future advancement in an accelerated ratio.

8. Without withholding their assent to the rates proposed by Captain Francis as an experimental measure, Government wish, before finally confirming them, to receive your further report, after

consultation with the Superintendent and Collector as to the expediency of, or necessity for, the proposed reduction. It seems necessary, I am directed to observe, to guard against the impression that a revision of the assessment of a District means a reduction of its aggregate amount under all circumstances and in all places.

9. The most important innovation on the former system which Captain Francis proposes to introduce, affects the treatment of wurkus or hill lands. His Lordship in Council observes, that Mr. Seton Karr, the late Collector of Tanna, differs entirely from Captain Francis as regards the advisability of the proposed measures on this head. The question at issue is of much importance, and calls for the most attentive consideration.

10. It is stated by Captain Francis, on apparently good grounds, and concurred in by you and by the Collector, that the details and minute measurement and definition of field boundaries which characterize the survey already carried out in the plain and open country of the Deccan, and which are equally applicable to the rice and rubbee lands of the Concan, cannot be effected as regards the hill lands of the latter District, except at an outlay altogether disproportionate to the advantages to be gained. These lands have therefore been simply measured by Captain Francis as a whole, without any definition of individual holdings by deducing their aggregate area from a map of the village constructed from a survey of its circuit by the theodolite.

11. A large proportion of these hill lands, whether cultivated or otherwise, are described as being attached to the rice lands of the village. That is, a certain piece of hill land is allotted to each field of rice cultivation, and is considered essential to its proper culture, inasmuch as it affords a supply of grass and brushwood for "rab" or wood-ash dressing. But all the hill land so attached is not required for this purpose; a portion is cultivated with inferior crops called wurkus, and a portion produces grass for the ryots' cattle or for sale, other unattached portions of the hill land are reserved for goor-churun, or common pasture, and as Government forest and waste.

12. The wurkus or hill land has hitherto been subjected to a land assessment only when brought under cultivation, so long as

it remained uncultivated, the ryots enjoyed the produce of the lots attached to their rice cultivation, whether as grass or brush-wood, without paying any additional tax to Government. The cultivated wurkus was, however, subjected to an assessment either in the shape of a plough tax or on a rough estimate of the number of beegahs, the rate per beegah varying with the nature of the crop. This system is obviously open to most weighty objections as giving opportunities for gross fraud and abuses. It seems, moreover, to His Lordship in Council, that the system above described is calculated to discourage the reclamation of waste ground, inasmuch as so long as the hill lands are not under the plough, their produce is enjoyed by the cultivators of rice land without any payment.

13. His Lordship in Council cannot but think that the practice of manuring the rice lands with wood-ashes, which prevails in the Concan, and which demands for its support a most wasteful appropriation of large tracts of hill land for brushwood, may have its origin quite as much in the gratuitous terms on which the fuel has hithert obeen obtainable as in the absolute necessity for supplying ashes to the soil. No. such system of manuring is found in other rice producing districts in India, and it is possible that its use in the Concan is attributable to local circumstances of revenue management rather than to peculiarity of soil.

14. Whether this conjecture is well or ill founded, it cannot be doubted that sound principles demand the taxation of these hill lands irrespective of the uses to which they may be applied by their occupants, and the question for present consideration is, how a permanent settlement of the assessment on these lands for a term of years can be best effected.

15. Captain Francis has pointed out that in one instance with which he has met, an extra assessment had been placed on all the rice lands of a village, and the hill lands attached to them were in consideration of such extra assessment placed at the disposal of the cultivators to be used either for wurkus cultivation, for rab, or for grass, as might best suit the convenience of the parties. He proposes that this system should be made universal.

16. Mr. Seton Karr objects that Captain Francis' plan is unjust, because all ryots who hold wurkus lands do not hold rice

lands, and *vice versâ*. Although Captain Francis has shown that the instances which Mr. Seton Karr has brought forward of this are not altogether applicable, except when the term wurkus is used to express exclusively land under cultivation, yet he admits that there is very great inequality in the quantity and quality of hill land attached to rice cultiavtion in the case of different villages or even different holdings in the same village.

17. These inequalities, Captain Francis thinks, may be obviated by classification, but His Lordship in Council doubts whether an equitable distribution of taxation can be accomplished under the system proposed, however minutely the holdings may be classified. The proportion of available wurkus, as well as its quality, not only varies greatly in different villages, but a similar variation occurs in every village with respect to different holdings. It seems to His Lordship in Council hopeless even if it were not inadvisable to endeavour to merge the taxation of these lands in that of the rice cultivation, seeing that associated holdings bear no constant relation to each other, either as regards quantity or quality, and that either description of land may be, and is, occasionally held without any of the other.

18. Mr. Seton Karr has further objected that the attachment of wurkus to rice land is calculated to obstruct the sale of the lands, as they cannot under such an arrangement be sold separately. Although Captain Francis has satisfied himself that separate sales of these descriptions of land are seldom or never made in the Nusrapoor District, yet it does not follow that under a different mode of Revenue settlement such sales may not hereafter become common. It is unquestioned that they do occur elsewhere, and it is necessary to bear in mind, that we require, if possible, a system which will bear universal application.

19. The absence of any landmarks by which the sub-divisions of hill lands attached to rice cultivation may be identified and distinguished, not only from each other, but also from the goorchurun common to the village, and from the Government unappropriated forest and grass lands, appears to His Lordship in Council, a great imperfection in Captain Francis' scheme of assessment. It can hardly be otherwise than that, unless such defined limits are laid down by the Revenue Survey, future encroachments, disputes, and

uncertainties must arise. Government are, therefore, of opinion, that even if the area of the several holdings of hill land is not separately determined, measures might, nevertheless, be taken to mark out their boundaries as permanently and distinctly as circumstances may permit. You are requested to report whether this object can be secured without any very disproportionate expenditure. It appears to His Lordship in Council that a survey upon somewhat the same principles as that which has lately been sanctioned for the waste lands of Sind might answer very well for these wurkus tracts. This system is analogous to that which has been pursued in the surveys of the North-West Provinces and the Punjaub; according to it the boundaries of the wurkus and its geographical features, the hills, rivers, &c., would be laid down scientifically and upon a fixed scale of four inches to the mile, the area thus surveyed would be divided according to the native popular method of land surveying, and a list of the fields or separate holdings called a khussah would be made, which would be sufficiently checked by the scientific survey of the whole area, and would give upon the whole a tolerably fair and accurate representation of the different fields, and of the unoccupied hill lands or waste.

20. You will be so good as to communicate to Captain Francis the general objections which Government entertain to the scheme of assessment proposed by him, and experimentally carried out in the Khalapoor Mahal of the Nusrapoor Talooka. You will also instruct him that he is not at present to extend that system to other districts of the Tanna Zilla, explaining at the same time, that Government think it desirable that he should lay down with accuracy the exterior boundaries of hill lands, leaving the interior sub-divisions and several holdings to be roughly marked out according to the system just explained. This being done, there will, in the opinion of Government, be little difficulty in assessing on each of these holdings a fixed annual rental, to be paid alike, whether the land be cultivated with inferior crops or used only for rab or for pasture.

21. His Lordship in Council will not, however, withhold his sanction from the present experimental settlement, the details of which appear to have been carefully considered. Captain Francis has seen reason to make some slight modification in the rate of

extra rent originally proposed by him to be assessed on rice lands on account of attached wurkus. His first proposition was to assess the rice lands at a maximum rate of (4) four Rupees (4) four annas an acre, which was reduced in the very worst soils to (2) two Rupees (2) two annas. The villages were divided into four classes for the settlement of the wurkus rates, which were added to the rice land assessment as follows:—

14	per cent. for	1st class.
$9\frac{1}{2}$	do.	2nd ,,
$4\frac{1}{2}$	do.	3rd ,,
0	do.	4th ,,

22. Captain Francis states in his jummabundy report that he has found that "Rs. 4-4-0 is not a fair rate for the rice lands of all the district, as they are more prolific in the villages of class 1 than in those of classes 2 and 3, and more so again in the latter than in those of class 4. The larger and more certain fall of rain is one circumstance to which the greater fertility of the lands of the two first classes is owing. The supply of drainage water afforded by the hills, near which they are situated, is another, and a further reason, for it is the large supply of rab or manure which their hill lands afford. The two first are elements of consideration affecting materially the value of rice lands. The third is an element which perhaps applies more to the amount to be imposed as wurkus assessment than rice, but the supply of rab is of great importance to a rice crop. This, therefore, may not improperly be classed under the elements of valuation pertaining to rice land. Information gained from the cultivators, moreover, has fully assured me that there is that difference in the fertility of the rice lands of the district which is here indicated.

Not printed.

"10. Instead, therefore, of a maximum rate Rs. 4-4-0 for all the district, I consider there should be the following rates for the rice land of each class:—

For class 1st, a rate of ..	Rs.	4	8	0
For do. 2nd, a rate of ..	,,	4	6	0
For do. 3rd, a rate of ..	,,	4	5	0

"In the rate for wurkus and rice combined, I do not propose any change; the increases, therefore, to make up their rate to the former sum, will be as follows:—

Class.	Rice Rate.	Increase on account of Wurkus.	Rate for Rice and Wurkus combined.	Increase on account of Wurkus is equivalent to
	Rs. a.		*Rs. a.*	
1	4 8	6	4 14	8¼ per cent.
2	4 6	4	4 10	5¾ „
3	4 5	2	4 7	3 „
4	4 4	0	4 4	

Working out this calculation according to the form of the statement given in paragraph 23 of the Report, the result will stand as follows:—

Proposed Assessment according to paragraph 23.				Proposed Assessment according to the above Rates.		
Class.	Rice and Rubbee.	Wurkus.	Total.	Rice and Rubbee.	Wurkus.	Total.
1	10,205	1,502	11,707	10,805	902	11,707
2	14,134	1,249	15,383	14,550	833	15,383
3	14,502	637	15,139	14,714	425	15,139
4	3,014	....	3,014	3,014	....	3,014
4 Villages excepted from the settlement.	965	416	1,381	965	416	1,381
	42,820	3,804	46,624	44,048	2,576	46,624

"This, whilst it leaves the full assessment at the amount originally fixed, reduces the proportion allotted to wurkus by Rs. 1,228,

and increases that allotted to the rice to the same amount. But against this decrease on the former, there is the amount realized from cultivators not having any, or but small rice holdings, amounting together with the payments from dullee cultivation to Rs. 1,091, which, as before explained, is not included in my settlement, and will be realized in addition to it; adding this, therefore, there is a decrease of Rs. 137 in the sum originally fixed as the wurkus assessment."

23. Government concur in the propriety of the modifications above described; and in sanctioning the settlement for the current year, request that you, as well as the Collector and Superintendent, will watch with unremitting attention its practical operation, and report on it with especial reference to the general objections which I have above pointed out as entertained by His Lordship in Council.

24. The attention of Government has been drawn by the 19th paragraph of Captain Francis' letter of 18th January 1855 to the erroneous system upon which the assessment is at present determined with reference to the nature of the crop upon wurkus as well as upon other lands, also, in the unsurveyed districts of this Presidency where the revised Revenue settlements have not been introduced. His Lordship in Council does not consider that it can be necessary in all cases to wait for the completion of the survey and the introduction of the revised settlement to abolish this system; you will have the goodness to call the attention of all Collectors to this subject, and instruct them to report to what extent this system prevails in their several Collectorates, and to suggest means for replacing it by an assessment on the land.

25. The treatment of the pandurpeshas or privileged classes, who have been permitted to hold lands on more favourable terms than other cultivators, has been the subject of some discussion in the papers now under review. The immediate cessation of these privileges has been advocated by the Collector, and was opposed by the Superintendent, not on the grounds of its abstract merits, but as a matter of expediency, and with the view of obtaining the support of the influential class who are interested in it, in the introduction of the new settlement. Captain Francis has, however, been convinced

eventually, that there is no necessity to continue the unequal privileges claimed by this class of cultivators.

26. His Lordship in Council is not disposed to question the abstract correctness of the reasoning by which Captain Wingate supports his proposal, that the privileges hitherto enjoyed by the pandurpeshas should be ignored for the future as altogether opposed to sound principles of political economy. If it were proposed at this time to grant exclusive privileges and immunities to a favoured class of cultivators which they had not previously enjoyed, Government would at once disallow such a measure, inasmuch as it relieves a class of the community from a portion of their due share of the common burthen of taxation at the expense of others.

27. But this is not the question which Government has now to decide on. The pandurpeshas have enjoyed the privileges of which it is proposed to deprive them, not only since our acquisition of the country, but for an unascertained period under the former Government. Their claims have not passed unquestioned, but have from time to time been carefully enquired into by this Government, the result of these enquries having been to leave them in possession of their privileges not only as regards lands actually held by them at our accession to the sovereignty of the country, but also as regards those taken up by them subsequently, and before definite restrictions had been placed on the extension of the tenure.

28. His Lordship in Council is not prepared, without further enquiry, to resume these privileges summarily ; he doubts, indeed, whether the Courts of Law would support Government in such a course, since prescription might possibly be successfully pleaded as debarring Government from any arbitrary enhancement of the assessment on their lands. It seems also advisable to consider more carefully, than has hitherto been done, the extent to which the faith of Government has been pledged as to the continuance of these privileges, and to ascertain whether in that case any further restrictions should be placed on their present or future enjoyment. On these points you will be instructed after Government shall have consulted the Remembrancer for Legal Affairs, and the Special Commissioner in the Alienation Department.

29. Government will hereafter communicate their decision on the subject of the compensation to be allowed to the Zemindars on account of their lazima and autust hucks which have been abolished.

30. In conclusion, I am directed to request that you will communicate to Captain Francis the satisfaction with which Government view the zeal and ability displayed by him in the prosecution of the important and difficult task which has been entrusted to him. They do not doubt that by carefully following out the survey operations, and cautiously ascertaining by experimental settlements the wants of the agricultural classes, the defects of former management and their appropriate remedies, the Revenue Survey under Captain Francis' superintendence will eventually prove as beneficial and satisfactory in its results in the Concan as it has already been found to be in other parts of this Presidency.

I have the honour to be, &c.

(Signed) H. YOUNG,
Officiating Chief Secretary to Government.

Bombay Castle, 2nd September 1856.

REVISED RATES OF ASSESSMENT

FOR THE

NUSRAPOOR TALOOKA OF THE TANNA COLLECTORATE.

No. 19 of 1856.

From Captain J. Francis,
Supdt. Poona and Tanna Revenue Survey,

To G. B. Seton Karr, Esq.,
Collector, Tanna.

Tanna Districts, Camp Nagotna,
15th January 1856.

Sir,—I have the honour to submit for your consideration, and the instructions of Government, a report on the rates and plan of settlement that I propose to introduce into all the villages included under the Mamlutdar's Division of the Nusrapoor Talooka.

2. The division comprises an area of 153,642 acres, or 240 square miles. It is about 20 miles in length from north to south, with a breadth varying from 8 to 18, and contains 177 villages. Seven are held on rent free tenure, six by the Zumindars of the district on isafat or service tenure, subject to a certain fixed annual payment, and the remaining 164,* to which this Report refers, are under Government management. One of them, however, is held on the khotee tenure.

* Two have no land attached to them.

3. It contains a population of 37,761 inhabitants, according to a census prepared by my department last year. Apportioning this over the whole area, it will give the average rate of 157 souls to the square mile. This is a large average, considering that the population is almost exclusively agricultural. There is not a single manufacturing village in the district, and I doubt whether a single family which supports itself by manufacturing resources.

4. The Marathas or Coonbees are the most numerous caste, and next to them in numerical strength are the Brahmins and Purvoes, styled "pandurpeshas." This term is not, however, used as distinguishing these castes, but is applied to all the class enjoying the privilege of holding Government lands at a lower

rate of assessment than the ordinary cultivator, but the above mentioned form the most numerous part of it. They date their settlement in this district from the early period of the Peishwa's Government, when, they assert, the above privilege was conceded to them as an inducement to resort to agricultural pursuits.

5. The division is bounded by the Syhadree Ghauts on the east, and by a parallel range of hills diverging from Matheran on the west. A break in the latter range, opposite the chief town of Dhywulee, forms a convenient outlet to the Coast, through which the road to Chowk passes. Callian and Morbar Talook form its northern boundary, and on the south it joins the Mahalkurry's Division of the Talook into which the Survey settlement was introduced last season.

6. Along its northern side, the surface of the country is prettily diversified with "hill and dale," or valleys of rice alternated with gentle elevations; the latter covered with teak, ain, and all the common kinds of jungle tree, interspersed with a few blackwood. But as we approach the Ghauts it becomes very rugged, the woods thickening into jungle, and the rice lands contracted into narrow ravines, or straggling patches of cultivation. Going southward, the features change into a thinly wooded plain, extending nearly across the whole breadth of the district,—and south of this again the country is intersected by two ranges of hills which diverge from the Ghauts in a westerly direction. One of these, terminating near the village of Pallusduree, demands our notice in connection with the railway, it being the locality by which the Concan line is to be carried into the Deccan.

7. The fall of rain, I should say, is usually less than on the Coast, or in Tanna either, but still it is abundant, and a failure of the rice crops from a deficiency thereof is rarely known. Notwithstanding this, there is a great want of drinking water in the latter months of the hot season. The Penz and Oolas are the only rivers to receive the drainage of the monsoon, but as they are small streams, fed only from the Syhadree Ghauts, where they take their rise, and have but few natural springs leading into them, they retain water only part of the year throughout their course. In the hot season they are generally dry, excepting in spots where the water is retained in deep reaches in the bed of the river.

8. A small but substantially built bund has been thrown across the Oolas near Dhywulee, by means of which a good supply of water is retained for the use of the inhabitants of that town. There is no other work of this kind, and unfortunately there are very few tanks. The wells too are not generally substantially built, much distress is consequently felt in some seasons for want of water. If Government would afford some assistance, by undertaking the clearance and repairs of the existing wells, and construction of a few new ones, the inhabitants would greatly appreciate such a measure. Of themselves, they are either unable or unwilling to carry it out, albeit much as it would tend to their own comfort.

9. We commenced the survey of this division in 1852,—the year in which our operations were extended to the collectorate,—but it was not completed till the following season. Lieutenant Prescott had charge of the establishment by which the work was executed, and excepting a few villages given to Lieutenant Taverner, the whole division was done under his supervision. I have already laid before Government the details of the test in my Progress Reports for the years of 1852-53 and 1853-54, from which the following summary of the result is extracted:—

Season.	No. of Fields tested.	Average per centage error.	
		Acres.	Goontas.
1852-53	319	1	17
1853-54	305	2	3
	Average of the whole	1	30

How correctly the measurement was executed is seen in the foregoing, but it is not from that alone that I would speak confidently of the work, but from an intimate knowledge of the care and attention bestowed on every part of his duty by Lieutenant Prescott.

10. Having explained at length in my Khalapoor Petta Report the peculiarities pertaining to the system of survey adopted in that division, I would refer to it for information on that subject as regards this division, for what is there stated is equally applicable to this case. The same may be said in regard to classification.

11. The latter branch of our operations was under the charge of Mr. Hexton. I have however assured myself of the correctness of his work by personal test. The following shows the general result of the whole test:—

Season.	No. of Fields tested.	Average error.
		Annas. Pies.
1853-54	14	0 3
1854-55	2,066	0 6
	Average of the whole....	0 6

12. In three turufs* of the district the present land measurements are those of a survey made by Trimbuck Venaik during the Peishwa's Government, which is remarkable as being the introduction of the beegah standard of measurement. Connected with his survey is the very strange anomaly of the "suwaie sootee" tenure, under which one-fifth of the measured area was deducted, and the remaining four-fifths brought to account as revenue paying land, or in other words, a beegah and a quarter was recorded as a beegah. This tenure obtains only in the three turufs above quoted. In the other two, the measurements are of Sudasew Kaishew's survey, under which the entire area was recorded. In order therefore to form a contrasted statement of the difference in measurement between the present and preceding surveys, we require to add one-fifth to the recorded area of the three turufs under the "suwaie sootee" tenure. This will give us the following result:—

* Neer, Wakus, Kottul Kullatee.

Area of turufs measured by Sudasew Kaishew	10,421
Do. do. by Trimbuck Venaik ...	7,211
Add on account of suwaie sootee deductions	1,802
Total Beegahs	19,434
The area by recent survey in acres is	19,119
Difference....	315

Taking the acre and beegah as synonymous, the difference in the result is very small, being at the rate of only 1½ per cent. The deductions under the suwaie sootee tenure amount to 1,813 beegahs as above shown, which extent therefore will appear as an increase on the part of the present survey under the head of assessable land, and will of course seriously affect the assessment of the part of the district in which the tenure obtains. But it will be more fitting to refer to this when the assessment is being discussed.

13. Panwell and Callian are the markets where the great bulk of the rice of this district is sold. A division line to mark the villages frequenting each market would run from about Nehrul straight across to the Ghauts. All the country south of which may be said to resort to the former, and north of it to the latter. Both ports are of easy access by the Chowk and Callian road, which runs across the district, entering it at the north on the border of Callian Talook, and leaving it near Chowk, where it leads into the road to Panwell. Many of the villages are only 18 or 20 miles from either port, but there are some lying under the Ghauts, which are full 30 miles distant, and unapproachable by carts.

14. But as the branch line of railroad from Callian to Poona passes through the district, it is to be hoped advantage will be taken of it for the transport of the rice, which is now carried by the line of road above described. Nehrul has been selected as a station, principally perhaps on account of its being the place near where the ascent of the hill of Matheran commences, but it is equally well suited as a depôt for the grain of the district, whence it might be taken direct to Bombay. The present cost of carriage to Panwell or Callian is about Rs. 1½ to Rs. 2 on a candy of rice. If the Railway Company can afford to carry it at about the same rate, we may soon expect to see the present mode of carriage superseded. But unless the Company contemplate the erection of warehouses or sheds, in which the grain brought from the inland villages could be collected or stored by the grain dealers, I do not think the present means of transport is likely to be abandoned.

15. Mr. Davies' reports are the only records (that I have had access to at least) furnishing information respecting the former condition of the district. He tells us, that much distress existed

when his inquiries were made in 1834, resulting, he considers, from the obnoxious farming system which had obtained during the latter period of the Peishwa's Government from the payment of the heavy inland and sea customs duties to which produce was subjected and the high rates of assessment. The extinction of the farming system on our accession seems to be owing to a fortuitous circumstance, and not to any measure designedly adopted for its abolition. The farmers, it appears, had introduced generally into the village accounts the rates they had adopted in supersession of the standard assessment of the district. We demanded of them their payment, thereby claiming their profits, which led to the relinquishment of the farming contracts, and the consequent levy of the assessment by Government direct from the cultivators. They however were burdened with a higher rate,* which continued more or less irregularly up to the period of Mr. Davies' revision.

* That adopted by the Khote.

16. 1835-36 is a year memorable in the annals of this division, as the date when his revision was carried out. He adopted several rates, Rs. 4-8-0 was the highest, and Rs. 4-4-0 that more generally applied. In some villages he fixed Rs. 3-8-0, and in a few under the Syhadree Ghauts the rate was as low as Rs. 2-8-0. Looking to the information exhibited in the diagram for the effects of this measure, we find that the assessment for the year before it was carried out was about Rs. 63,750 for rice and rubbee land, and in 1836-37, the year succeeding, it was Rs. 51,770. There being very little variation in the cultivation of these two years, the reduction must have amounted to about Rs. 12,000, or between 18 and 20 per cent. The terms of his settlement may, I think, be pronounced exceedingly liberal. Their value was also materially increased by the subsequent remission of almost all the outstanding balances, which had accumulated at that period.

17. The effect of this measure is strikingly apparent in the regular and steady increase in the revenue by which it has been succeeded. The diagram shows only one year prior to the revision. I have obtained returns for five more years* of the former settlement, but being incomplete in a few cases they have not

* From 1829-30 to 1833-34 inclusive.

been shown in the diagram. Allowing for the cases where wanting I find the annual revenue for the five years was only about Rs. 50,750. It is important to note this, as it shows the great financial improvement resulting from Mr. Davies' settlement. And as the cultivators have prospered, whilst the revenue has been increasing; in proof of which, I would notice the present favourable state of their condition contrasted with what it was described to be by Mr. Davies in 1834-35. I think we may safely assume, that his settlement is a fair measure of what is a fitting assessment for this division.

18. The cultivators are not entirely out of debt, but the proportion thus circumstanced, is much greater than in any district in the Deccan of which I have revised the assessment. One thing that I regard as an indication of their favourable condition is that considerable stores of grain may be seen in most villages after the year's collections are over, which shows, not only that they are not generally in debt, but that the profits from cultivation are sufficient for their comfortable support throughout the year.

19. The rates that I beg to propose for rice lands vary from Rs. 4-8-0 to Rs. 3, and are divided into six classes. The following will explain the manner in which I have apportioned off the villages to each class, and the reasons for doing so:—

Under the first class rate of Rs. 4-8-0, I have included the villages bordering on the Matheran range of hills, and adjoining the Callian and Chowk road, and some of those adjoining the hills on the southern border of the district. The villages in this class have the advantage of being a short distance from market, easy access thereto, and a large drainage supply of water.

The villages of the second class, for which a rate of Rs. 4-4-0 has been fixed, occupy the belt of country lying for the most part between the Callian road and the Oolas river. This class also includes some of the villages on the southern side, adjoining part of the preceding class, but more distant from the Callian road. Their rice lands are not so prolific as those of the 1st class, chiefly on account of the want of hill drainage, whilst some villages, favourably circumstanced in that respect, are distant from the market road.

The 3rd class rate of Rs. 4 I have applied to a group of villages situated in the plain, intervening between the river and the hills on the east. These all suffer from want of drainage,—this part of the country being very flat.

For the 4th class the rate is Rs. 3-12-0, under which are included a group of villages mostly to the east of the preceding, but further distant from market, and difficult of approach by carts.

The villages which have been brought under the 5th class rate of Rs. 3-8-0 are still more unfavorably situated both in respect to distance from market, and means of access thereto; many of them not being approachable by carts. They have generally a good supply of drainage water, and of brushwood for manure, but these are counterbalanced by the disadvantages above mentioned.

The villages which I have selected for the 6th class rate of Rs. 3 occupy the tract of country immediately under the Syhadree Ghauts. They are altogether unapproachable by carts, have generally an unhealthy climate, and are thinly populated.

20. I have considered it necessary to except from this classification two isolated villages, occupying the summit of detached hills, elevated considerably above the level of the plain, and inaccessible for pack bullocks. I have fixed a rate of Rs. 2½ for them, chiefly in consideration of the additional expense attending the transport of their produce, which is first brought down to the foot of the hill by biggaree loads, a measure adding materially to the cost of carriage to market, and equally expensive and inconvenient in respect to all bazaar supplies the villagers require.

21. My proposals will effect the reduction, which is shown in the following statement:—

Assessment on last year's cultivation by present rates..	Rs.	62,648
Do. do. by proposed do..	„	60,831*
Reduction ..	Rs.	1,817,
or about 3 per cent.		

* Includes the assessment of acres 18,658, the average rate therefore is Rs. 3-4-2 on the acre.

But the result of the settlement is not fairly exhibited in the foregoing, as it includes the lands held by the pandurpesh class on their reduced rates. The assessment on which is increased by my proposals; that increase, however, is not apparent, being merged in the reduction on the lands held by ryots under full rates. We require, therefore, to show separately the assessment under these two heads, which is here subjoined:—

Assessment according to	On Pandurpesha's Land.	On Ryot's Land.	Total.
Present rates	10,108	52,540	62,648
Proposed do.	11,445	49,386	60,831
Increase	1,337	....	....
Decrease	....	3,154	1,817

The increase on the pandurpesh land is upwards of 13 per cent., and the decrease on that under full rates is about 6 per cent.

22. In forming an opinion on these proposals, it must be borne in mind, that under the present settlement there is an extent of 1,802 beegahs of rice land omitted altogether from the accounts under the "suwaie soot" deduction. Valuing this at the average rates of the district, it would give upwards of Rs. 7,000 of assessment. This does not appear as part of the reduction, as it has never been entered in the accounts of the present settlement; but supposing a valuation statement for the whole area under both settlements were prepared, it would then appear as such, and may therefore be looked upon in that light. We have further to consider that Mr. Davies' revision effected a reduction of about 18 or 20 per cent. From this it is evident that the terms of the present settlement are very liberal, I think therefore we may safely assume, that the reduction thereon now proposed, though small, will be found sufficient to ensure the continued advancement in prosperity of the agricultural class.

23. There are 1,191 acres of rubbee land, 802 of which were under cultivation last year. I propose a rate of Rs. 1½ for this description of land, which will produce an assessment of Rs. 1,100 for the cultivated portion above given, and Rs. 462 for the waste. Last year's rubbee revenue was Rs. 1,802. My rates therefore affect a reduction of Rs. 708. The collections for rubbee land are, however, made to appear larger than they should be, owing to the present plan of entering under that head the revenue derived from such lands when cultivated with rice, in which case they pay the rates for rice land. I found on inquiry from the Tullatees that there is a not inconsiderable extent of land paying rice assessment in this manner, but under my settlement it has been classed and assessed as rice. Hence, therefore, the reduction above given is made to appear more than it will be, to the extent of the land affected by this transposition of entry in the accounts of the two settlements.

24. An order was issued in 1848 or 1849, I think (I am unable however to quote the No. and date of it) to the effect, that parties applying to cultivate rice crops in rubbee lands for one year only, should, on making application to that effect, be charged only the rubbee assessment. This order, I hear, has been greatly abused by the ryots, and the pandurpesh class also, who, under its authority have been cultivating a considerable extent of rubbee land with rice crops every alternate season, paying of course only the rubbee assessment. Fields found on inquiry to have been cultivated in this manner have been assessed at rice land rates. I think it probable that a good deal of the present rubbee land will be converted into rice after the introduction of the fixed settlement, as this may generally be effected at a small outlay. Where such a change does occur, the cultivators will have the benefit of it, as the proposed settlement will guarantee the advantages resulting from such improvements.

25. In regard to the assessment of wurkus lands, I propose to adopt generally the system introduced into the Mahalkurry's division last year. In applying it to this division, I have fixed five classes of rates, distributing them over the villages in the manner here indicated :—

In cases where the extent of wurkus land is in the proportion of 8 or 10 acres to one of rice, I have fixed 8 annas as the increase to the rice rate.

In cases where it is in the proportion of 5 or 6 acres to one of rice, 6 annas have been added to the rice rate.

Where it is in the proportion of 3 or 4 acres to one of rice, 4 annas.

And where only about 1½ or 2 acres to one of rice land, 2 annas have been added.

And where not exceeding one acre, no increase whatever has been made.

26. The rate for each village has been fixed generally by the foregoing Rules, but without reference to its class under the rice rates: so that there are some villages, bearing the first class rice rate, which have an increase of only 2 annas perhaps on account of their wurkus lands being of small extent, and others, with a rice rate of R.s 3-8-0, having an addition of 8 annas thereto on account of their wurkus being extensive and valuable.

27. The highest rate for rice and wurkus combined is Rs. 5.

28. The following shows the total number of villages comprised under each wurkus rate, viz :—

19	Villages having a rate of 8 annas.	
17	Ditto	6 ditto.
26	Ditto	4 ditto.
54	Ditto	2 ditto.
26	Villages no increase to their rice rates.	
20	Villages left under the Nagurbundee system.	
162		

For twenty villages, it will be observed, it is proposed to continue the Nagurbundee system. These are the group lying under the Syhadree Ghauts, some of which have an extent of from 30 to 40 acres of wurkus to each acre of rice, and pay as large a revenue for the former as for rice cultivation. The system of one rate for both is not applicable to such cases. But as great part of the

population of this part of the district is composed of the Takoors, to whom the Nagurbundee system is familiar, its adoption in that locality will not be attended with any inconvenience. The selection of a few villages for a trial of the system will, moreover, supply us with information most valuable when the assessment of Morbar and other districts having a large extent of wurkus comes under consideration.

29. The payments for wurkus cultivation last year amounted to Rs. 4,855 by the plan of settlement above described, they may be estimated as follows :—

Revenue from villages to which the wurkus rates are applied.	2,657
Do. do. to which the Nagurbundee system is applied,	2,009
	4,666

The latter item is the sum that was paid last year by the villages to which it refers ; I have taken it as the estimate of their future payments, having in fact no other data for framing an estimate on this head. The reduction is Rs. 189, or little less than 4 per cent., but this amount I expect will be more than made up by the payments* for wurkus cultivation by ryots not holding any rice, or holding land asssessed at less than Rs. $3\frac{3}{4}$.

* This cannot now be estimated.

30. The subjoined statement will show the result of the settlement under all heads :—

See Rules in my letter No. 469, dated 10th Oct. 1845.

	Assessment on			
	Rice.	Rubbee.	Wurkus.	Total.
Present rates	62,648	1,805	4,855	69,308
Proposed rates.	60,831	1,100	4,666	66,597
	1,817	705	189	2,711

The total reduction is Rs. 2,711 or quivalent to about 4 per cent. There is no correct account of the value of the present waste, but under the proposed rates its assessment amounts to Rs. 3,508 for rice, and Rs. 462 for rubbee lands, or Rs. 3,970 in all. Adding this to the value of the cultivation in the foregoing statement it gives Rs. 70,567 as the estimated survey kumal. This is about Rs. 1,000 in excess of the revenue of 1854-55, when the collections exceeded the amount realized during any year of the period exhibited in the diagram. Great part of the waste I anticipate will soon be brought into cultivation, as an increased demand for land has arisen since the favourable terms of the survey settlement introduced into the Mahalkurry's division were made known. The revenue it may therefore be expected will reach its present standard in a short time.

Assessment on cultivation of 1854-55	Rs.	66,597
Assessment on waste.	,,	3,970
		70,567

31. The subject of the pandurpesha tenure generally has already been fully discussed. In this division, however, besides the privilege of a lower rate than is paid by the ordinary cultivator the "suwaie soot" deduction is claimed as one of the privilege enjoyed by that class. But this claim, it appears to me, is altogether inadmissable. The tenure, obtaining in the first place only in three turufs and not to be met with in any other part of the collectorate I believe, is not confined to the pandurpesha's land, but extends to that held by the ryot s alic Both parties have the same period of prescriptive right in support of their claim to this privilege, nor has any class distinction in respect to it been observed at any former settlement. If, therefore, it is allowed to the one, it cannot in justice be withheld from the other, and as it is evident that it has nothing of the character of a class privilege attached to it, I would therefore strongly urge that the pandurpeshas be at once informed that this deduction will cease with the introduction of the survey settlement.

32. With regard to their claim to a lower rate of assessment than the ryot, Captain Wingate considers that it should not be entertained, and would bring their land under the full rates of the survey settlement, and you, I am aware, have strongly supported

his recommendation. I fully agree in the justice of abolishing such a class privilege, but think it expedient the measure should not be carried out at once, but a term of grace allowed the parties now in the enjoyment of the privilege. With this view, I would, with much deference, however, suggest the adoption of the course proposed for the Petta, viz. the continuance of the present assessment to the pandurpeshas, where less than the survey settlement for the term of the lease of that settlement, providing, that in case the death of any of the present parties occur before that period, their holdings be then brought under the full assessment. Where the "suwaie soot" deductions exist, I would propose to deduct their value (equivalent to 20 per cent.) from the surplus assessment, according to the survey settlement, allowing only the balance as the annual remission. This would be placing the parties enjoying this deduction on an equality with the rest of their class. The following shows the manner in which such a measure might be carried out :—

Names of Pandurpeshas.	Assessment on Pandurpesha Holdings.		Increase.	Deduct on account of Suwaie Soot at the rate of 20 per cent.	Balance being the remission allowed.
	By present rates.	By Survey settlement.			
Ramchunder Vishwanath..	20	30	10	6	4
Rowjee Gopal	40	70	30	14	16

33. But as the whole question has been fully discussed in a former report, I would merely observe, that the pandurpeshas are numerous in this division, and form an influential part of the class. They assembled in large numbers when the survey was commenced, demanding a guarantee that their privileges should be continued; and on a former occasion when the question was discussed, they were regarded as the chief representatives of the class. They are now anxiously waiting the result of the present discussion of their claims, and are, I think, disposed to oppose

somewhat clamorously the introduction of the survey settlement should it be decided to bring their lands under its full rates of assessment. I have stated what I believe to be the feelings of the class, but would not be understood as advancing that as any reason for Government to concede their claims.

34. The lazima hucks paid by the ryots of this division formed the subject of an inquiry in 1848-49 by Mr. Law, which resulted in their collection in kind by the Zumindars being prohibited, and a cash payment substituted, which it was decided should be realized by the Mamlutdar or Revenue Officer of the district, and paid over with the other allowances they receive from the Government Treasury. This practice continues to the present. The collections on that account amounted to Rs. 467-1-8 last year. You have recently* called my attention to the instructions of Government bearing on this subject, which require that the settlement of these hucks should be made simultaneously with the introduction of the survey settlement. But not having made inquiries with the view to a settlement of the question before the receipt of your letter, I am not in a position to report upon the subject now, but shall be prepared to do so after the introduction of the settlement. For this season therefore the only course left is to collect the amount as heretofore, which course I beg to intimate will be adopted.

*Your letter, dated December 12th, No. 2083.

35. One village of the district (Khandus), as has been mentioned in the 2nd paragraph, is held on the khotee tenure by Ramchunder Bajee Josee. It appears from a sunnud he has produced, that the management of the village was given over to his family, subject to the annual payment of Rs. 471-15-0, during the period Narrianrao Bullal was the reigning Peshwa, and that it has been continued on those terms up to the present. I would suggest it be referred to the Inam Commissioner for opinion, whether the deed in question carries with it the right of continuing to hold the village on the terms it has heretofore been enjoyed. It has been measured and classified like a Government village, and applying to it the rates of the group (Rs. 3) to which from its position it

belongs, its assessment would, I find, amount to the sum of Rs. 1,494, leaving therefore a profit to the holder of upwards of Rs. 1,000 on the valuation of the survey settlement. Reference is made to a former grant in the sunnud sent me, from which, I am inclined to think, inquiries will show that the tenure on which it is held is not strictly khotee. The question, I would respectfully suggest, should be immediately referred to the Inam Commissioner, as it will be necessary to continue the village on its present terms till his decision and the orders of Government thereon are received.

36. The six villages of the division held by the Zumindars on the isafat tenure, have been measured and classified, as is enjoined in the Rules relative to the survey of alienated villages.* But as the adoption of the survey settlement is left optional with the holders, I have not applied the rates to them. I propose to explain to the owners at the Jummabundy the assessment resulting from them, and (with the concurrence of Government) would give them the option of adopting the settlement. The following is an abstract of what the present payments are in each case, and what the survey settlement would be :—

* Passed by Government under date the 13th of March 1851.

Names of Villages.	Amount of present annual payment.	Assessment under Survey Settlement.	Increase.	Decrease.	Remarks.
Wudup	159	608	449	....	
Barneh	290	296	6	....	
Kooroong	254	206	....	48	
Patruz	629	666	37	....	
Arewlee	112	171	59	....	
Shelar	190	185	....	5	

In two cases the survey settlement will be more favourable than the terms on which the village is now held, and I should think the

owners of such will readily accept the settlement. The above information is useful, as showing the value of the Zumindars' holdings, of which to the present we have had but a very imperfect return.

37. I have before alluded to the advantages this district will derive from the opening of the Poona branch line of Railway, but to render this means of communication accessible to all parts of it, it will be necessary to make one or two branch roads leading to Nehrul, or some station along the line. One of such roads that I would suggest the construction of should extend from the foot of the Kosoor Ghaut (commencing near the village of Hoomgaon) across to Nehrul, taking the direction of Nusrapoor, near which a good place might be selected for crossing the River Oolas, the banks of which are generally high and steep, but in the spot indicated there is a good natural ford, which it would perhaps be found desirable to take advantage of. I have frequently gone across this line of country, and may, I think, venture to state, that it presents no difficulties to the construction of a road; I would even add, that its natural features and soil are favourable for such a work. The distance from Hoomgaon to Nehrul is about 10 miles, which may be assumed as the length of the proposed road, as the line may be carried almost direct between these two points.

38. When the Railway has become established, and traffic generally diverted to that source, it will perhaps be found desirable to extend this line into the Deccan by a cart road up the Kosoor Ghaut. This would open a communication to the Railway for the valley of the above Ghaut district, of which Kosoor occupies the summit—its Ghaut forming the present outlet to the Concan. Carts can now come up the above valley as far as Kosoor, but I do not expect that the opening of the proposed road will draw more traffic from this direction, as the break in the communication, consequent on the Ghaut being impassable for carts, will be felt as a disadvantage attendant on this route. If therefore the road is confined for the present only to the below Ghaut district as above proposed, it will act as a feeder to the Railway, experience showing, whether its prolongation into the Deccan is desirable. A third class road, like the present Chowk and Callian one, is what I

would respectfully suggest. The proposed line is shown in the accompanying sketch, taken from the Talook map, by a dotted black line.

39. I have forwarded herewith four copies of the diagram, two of which are intended for transmission to the Honorable the Court, one for the records of the Revenue Commissioner, and the other for your own use; I beg therefore they may be transmitted accordingly.

40. The map, you will observe, includes the Mahalkurry's division as well as that to which my proposals refer, being complete for the whole Talook.

41. It remains for me to solicit sanction for the proposed settlement for the usual lease of 30 years.

I have the honour to be, &c.,

J. Francis, Captain,
Superintendent, Poona and Tanna Revenue Survey.

No. 142 of 1856.

From G. B. Seton Karr, Esq.,
Collector of Tanna.

To E. G. Fawcett, Esq.,
Revenue Commissioner, N. D.

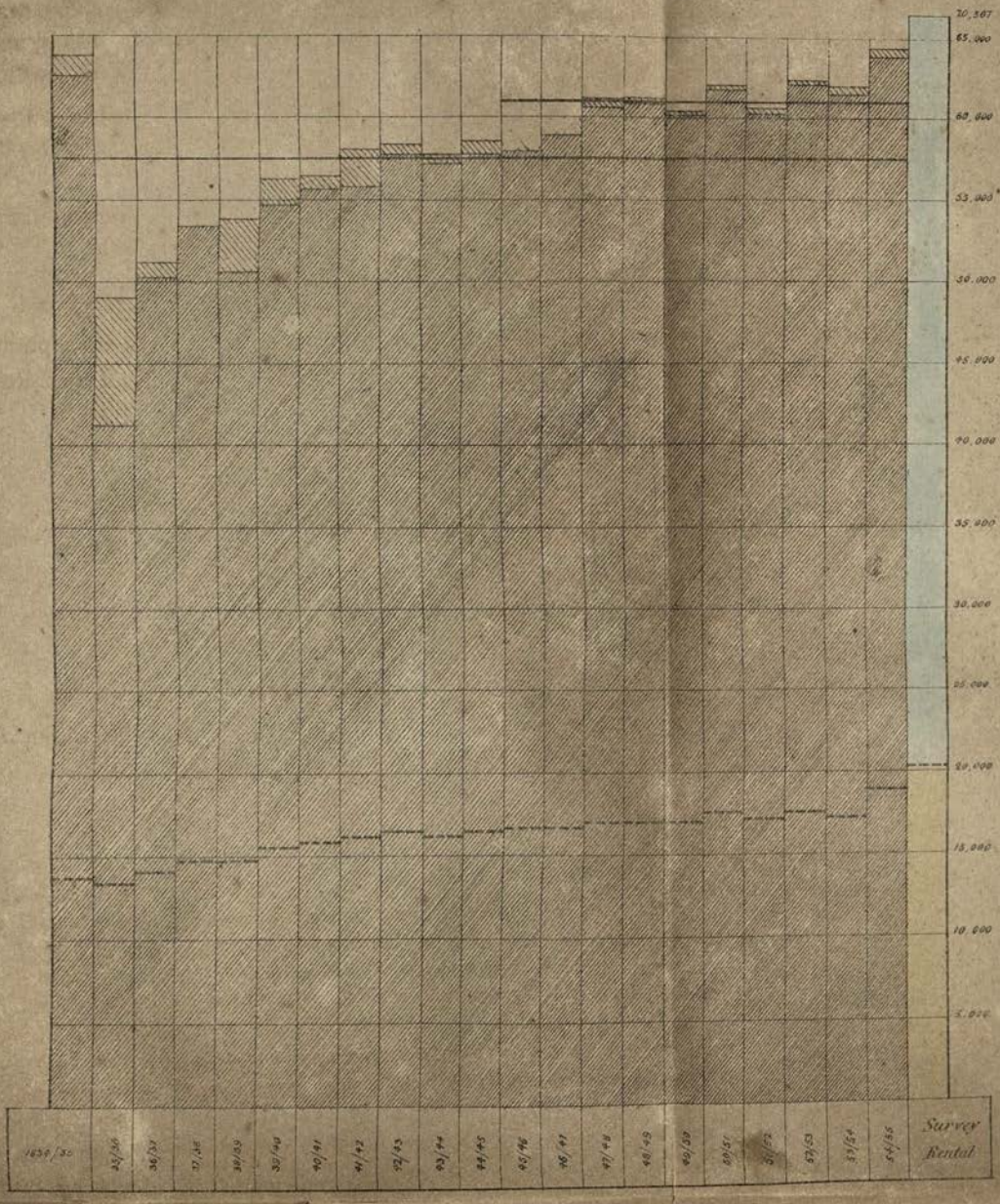
Tanna Collector's Office, 26th January 1856.

Sir,—I have the honour to enclose for your consideration and the final orders of Government a letter* to my address from Captain J. Francis, Superintendent of the Tanna Revenue Survey, proposing new rates of assessment for the principal or Mamlutdar's Division of the Nusrapoor Talooka.

No. 19 of 1856, dated 15th January 1856.

2. This district, as you are aware, is, compared with many parts of this Presidency, in a tolerably prosperous condition. The revenue of late years has generally been realized without any large amount of remission; and although distraint used to be

DIAGRAM Exhibiting the extent of Government LAND annually under CULTIVATION for the last 21 Years in 162 villages of the MAMLUTDAR'S Division of NUSRAPOOR TALOOKA, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summits of the *Deep Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land; the intermediate spaces being the amount of Remissions.

3. The *Thick Broken* Lines show the extent of Cultivation in Acres for each Year.

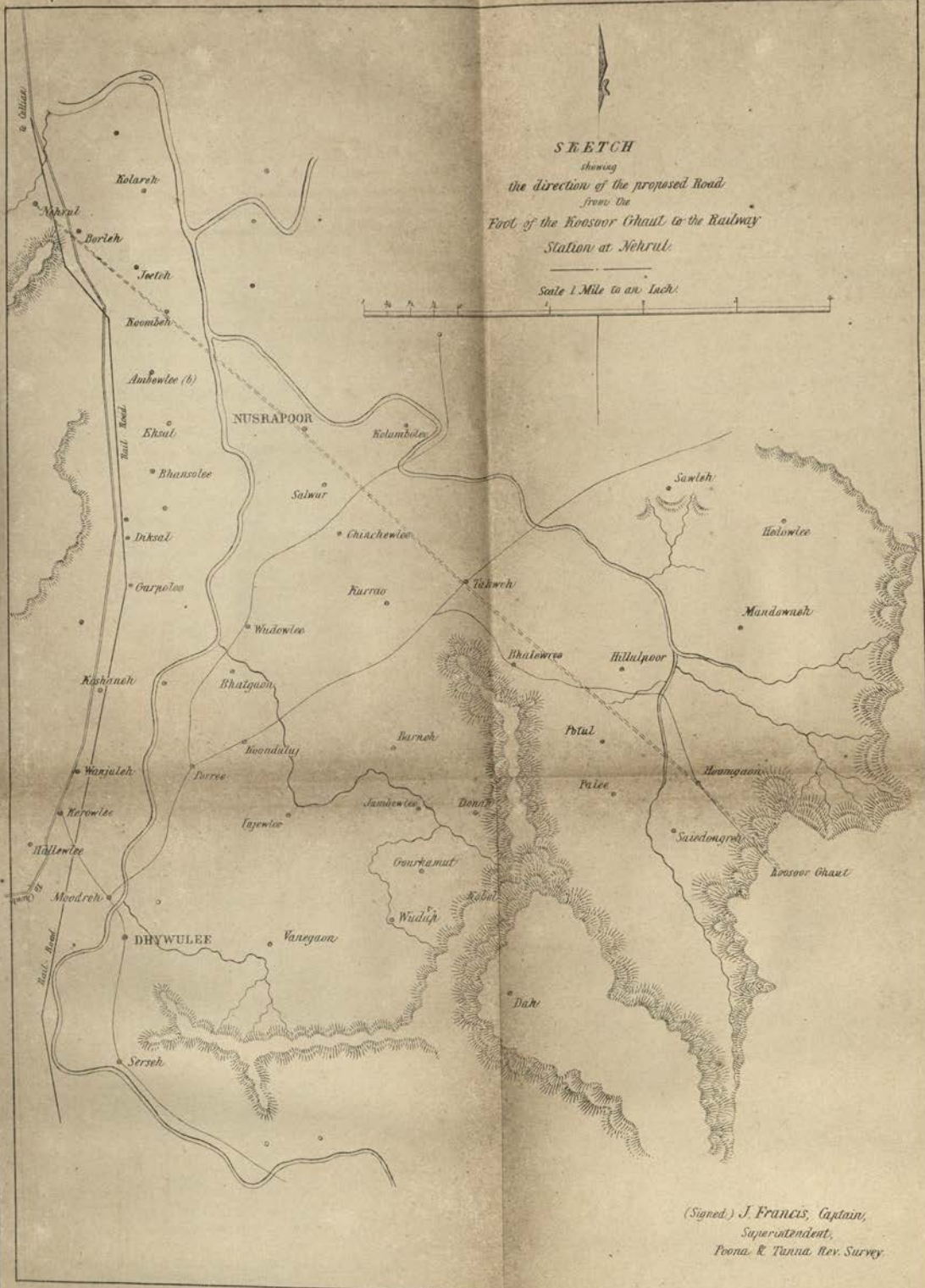
4. The *Thick Black* Lines mark the average Net Rental for **21** and **10** years.

5. The height of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1854/55.*

Cultivated Acres.....	*18642*
Assessment thereon .Rs.	*64493*
Actual Realizations ,,	*64,108*
Remissions..... ,,	*385*


SKETCH
showing
the direction of the proposed Road
from the
Foot of the Koosoor Ghaut to the Railway
Station at Nehrul.
Scale 1 Mile to an Inch.
Kolareh
Nehrul
Borleh
Jeeteh
Koombeh
Ambewlee (b)
Rail Road
Eksal
NUSRAPOOR
Kolumbolee
Bhansolee
Salwur
Sawleh
Diksal
Chinchewlee
Helowlee
Garpolee
Kurrao
Takweh
Mandowneh
Wudowlee
Bhalewree
Hillulpoor
Koshaneh
Bhatgaon
Potul
Barneh
Koonduluj
Wanjuleh
Porree
Palee
Hoomgaon
Kerowlee
Jambewlee
Donah
Tajewlee
Saiedongreh
Hallewlee
Gourhamut
Koosoor Ghaut
Moodreh
Kobel
Wudup
DHYWULEE
Vanegaon
Dah
Serseh
(Signed) J. Francis, Captain,
Superintendent,
Poona & Tanna Rev. Survey.

resorted to somewhat freely, there was in reality no necessity for it; and I am happy to say that by a little attention on my part, and the issue of some stringent orders to the native officers, that highly objectionable practice is now almost discontinued.

3. The rates on rice lands which the Superintendent proposes descend from Rs. 4-8-0 per acre, the highest rates, to Rs. 2-8-0 the lowest. And for the purpose of applying these, the villages are divided into six classes, according to which the rates graduate from Rs. 4-8-0 to Rs. 3; the lowest rate of all, viz. Rs. 2-8-0, being applied only to two villages which are situated on hills.

4. This arrangement gives a decrease of about 6 per cent., not including the panderpesha lands, on the assessment imposed by the late Mr. Davies in 1836, the highest and lowest rates of which assimilate with those of Captain Francis. And as Mr. Davies' rates gave a reduction on the old assessment of nearly 20 per cent., which reduction is made still greater by the present scheme, the latter, there can therefore be no question, is sufficiently liberal, whilst at the same time it by no means, in my humble opinion, goes too far.

5. For rubbee lands the Superintendent proposes a rate of Rs. 1-8-0 per acre, and as I think that all these arrangements will maintain and further develope the steady improvement that has been going on in the Nusrapoor Talooka ever since the last revised standard was introduced in 1836, I would recommend them for adoption.

6. To the grass lands, which the Superintendent continues to advert to as wurkus, he proposes applying generally (see paragraph 25 of his letter) the system introduced by him last year in the Mahulkurry's division. As anticipated by me the Superintendent has already found that part of his scheme incapable of general application. You will perceive from his 28th paragraph that 46 villages of the Mamlutdar's Division of Nusrapoor are excepted from it.

7. Wherever the nagurbundee system is in force, it might, I think, be continued until the Survey Department can devise something better; and I am respectfully of opinion that Captain Francis should be instructed to retrace his steps in regard to the subject of the grass lands and wurkus cultivation.

8. I concur in the opinion expressed by the Superintendent in his 31st paragraph on the subject of "suwaie soot." The privilege of the panderpeshas to hold generally at lower rates than Koonbees should, in my humble opinion, be abolished now, instead of, as Captain Francis recommends in his 32nd paragraph, hereafter.

9. With respect to the subject of the lazima hucks, mentioned in the Superintendent's 34th paragraph, I beg leave to refer you to paragraph 16 of my letter to your address No. 115, dated 22nd instant.

10. The mode in which khotee villages should be dealt with in this Zilla requires to be fully discussed, and it would be advisable in the first instance to take the opinion of Captain Cowper on the subject of that tenure in general, and of the village of Khandus, adverted to in the Superintendent's 35th paragraph in particular. The arrangements that may be made for Khandus may probably form a precedent for the disposal of other cases, and care and circumspection should be used. In the southern part of this Collectorate the khotes deal most harshly with their tenants, and as I am decidedly of opinion that the abolition of this system will be greatly for the comfort and material benefit of the ryots, I trust that all the khote villages will be brought under the direct management of Government, wherever this can be effected without infringing the rights of any one.

11. The isafutee villages mentioned in paragraph 36 of the Superintendent's report might, with the exception of Wudup the first named, be offered to the Isafutdars for a term of 30 years *at the "kumal" or maximum survey assessment.*

12. Although the nature of the isafut tenure is no doubt well known to you, it may save trouble if I state here that it is merely another form of khotee. Isafut is the name given to khotee villages held by Zumindars. In one respect this tenure partakes of the nature of a wuttun, for at the death of an Isafutdar his villages is practically subject to the Hindoo or Mahomedan Law of inheritance as the case may be. But the tenure is not generally conferred nor held by sunnud, and there is no doubt that

isafutee villages are resumable by Government at pleasure. At the acquisition of the Concan all the isafutee villages, 124 in number, were resumed in common with other farmed villages, and retained under Government management; and although orders were afterwards issued to restore them all, most of the Isafutdars must eventually have declined the offer, for in the principal division of the Collectorate only 16 villages are now held on this tenure. The advantage derived by the holders is in the extension of cultivation, and the extremely high rents they exact from their tenants-at-will. The "Dharékurees" or "Sooteedars" (*i. e.* tenants having fixity of occupation) cannot be rack-rented. It is sometimes thought that under the Maratha Government the Isafutdars got these villages at easy rentals, but from a report dated 12th October 1831, made to Government by the Honorable Mr. Reid when he was Principal Collector of this Zillah, this does not seem always to have been the case. He states that under the Maratha Government, even if the Isafutdars wished to relinquish their villages on account of their being unprofitable to them, they were not allowed to do so, and that the full revenue was deducted from the hucks payable to them by Government.

13. On the whole there seems no reason why Government should not deal with these isafut villages as it may consider proper, due regard to custom and usage and reasonable care of vested interests being of course preserved. I consider therefore that a 30 years' lease of their villages might be offered to the Isafutdars of Barneh, Kooroong, Patruz, Arewlee, Boodrook, and Shelar, at the *kumal* or *maximum* assessment of the survey. Captain Francis however has not stated whether the sum for each village mentioned by him is the assessment which his rates give on the land now under cultivation, or the assessment on *all* the lands both waste and cultivated.

14. The Isafutdars would not retain the power to rack-rent their tenants-at-will, for the Collector I apprehend would not assist them to collect more than the survey assessment unless there were some agreement in writing to the contrary; but a 30 years' lease would give the Isafutdars good profit from the waste land they

might bring under cultivation. Excepting in the case of Wudup, the other Isafutdars would perhaps accept the offer at once.

15. With regard to Wudup, as difficulty will no doubt arise, I think the Superintendent might be requested to communicate in person with the Isafutdar at the time of the Jummabundee, and state the result in a report which could then be dealt with separately, and delay or hinderance in disposing of the present reference would thus be avoided.

16. The construction of the roads adverted to in the Superintendent's 38th paragraph is very desirable. But I understand that short lines required as feeders to the Railway are to be made at the expense of that Company. If this be the case, Government would perhaps send a copy of Captain Francis' 37th and 38th paragraphs to the Managing Directors in Bombay.

17. The only other point remaining for notice is the suggestion regarding wells in the Superintendent's 8th paragraph. You are probably aware that when the ryuts apply for the repair or construction of a well, the Collector usually gives or obtains for them from Government a sum equal to their own contributions. In some cases I have even given two-thirds of the required sum or double what the ryuts themselves gave. And I am not of opinion that they can reasonably expect more aid than this from the public purse.

18. The diagrams and map adverted to in the Superintendent's 39th and 40th paragraphs, and in his postscript, have not been received. But it will be convenient for you to dispose of these papers simultaneously with my letter to your address No. 115, of the 22nd instant, and I will not detain them therefore on account of the diagrams and map.

I have the honour to be, &c.,

(Signed) G. B. Seton Karr,
Collector.

No. 1700 of 1857.

Territorial Department, Revenue.

To E. G. Fawcett, Esq.,

Revenue Commissioner, N. D.

Sir,—I am directed to acknowledge the receipt of your memorandum No. 333, dated the 9th February last, with accompaniments, relative to new rates of assessment proposed by Captain Francis for the principal, or Mamlutdar's Division, of the Nusrapoor Talooka of the Tanna Collectorate.

2. These rates of assessment, it appears, have already been introduced under your authority, and the general result of the measure, as reported by Captain Francis, seems to be satisfactory. His Lordship in Council is pleased, as a temporary measure, to sanction the settlement which has been made.

3. The report promised by Captain Francis, and referred to in your 5th paragraph, regarding the wurkus lands, is awaited by Government.

4. The question relative to the privileges of the panderpesha cultivators is still under the consideration of Captain Cowper, to whom the correspondence relating thereto will be communicated, and his early reply requested.

5. With reference to the subject of lazima hucks, I am directed to refer you to paragraph 76 of the Government Resolution No. 4927, dated the 10th December 1856. Paragraph 9 of your memorandum, as also the paragraphs from Captain Francis and Mr. Seton Karr's letters quoted in margin thereof, will be communicated to the Revenue Commissioner for Alienations in continuation of the reference which has been made to him on the subject.

6. Captain Francis' suggestion relative to the clearance and repairs of existing wells, and the construction of new ones, will be communicated to the Public Works Department for disposal.

I have the honour to be, &c.,

(Signed) H. YOUNG,

Chief Secretary to Government.

Bombay Castle, 9th April 1857.

REVISED RATES OF ASSESSMENT

FOR THE

PANWELL TALOOKA OF THE TANNA COLLECTORATE.

No. 540 of 1856.

From Captain J. Francis,
Supdt. Poona and Tanna Revenue Survey,

To E. C. Jones, Esq.,
Collector of Tanna.

Tanna Districts, Camp Bellapoor,
6th December 1856.

Sir,—I have the honour to lay before you a report on the rates of assessment, which, with the sanction of Government, I would introduce into all the villages of the Panwell Talooka at the present season's Jummabundy.

2. Panwell contains a superficial area of about 207 square miles of country, apportioned off into 229 villages, of which 36 are wholly alienated, seven are held on the isafut tenure, and the remaining 186 comprise the revenue paying portion of the district. Of these again, 143 belong to the Mamlutdar's charge, and 43 to the Mahalkurry's. This list, however, includes the khars of the salt batty lands, many of which are uninhabitable by reason of their exposed situation; but being entered in the accounts as separate villages, they have been included under that category here. The Mahalkurry's division, which originally formed part of the Colaba State, lapsed to Government in 1840 on the death of Ragojee Angria, the last Chief of that State, when it was placed under the Talook as a separate Petta. But the other division has been under our administration since the Concan was ceded to the British Government by the Peishwa.

3. The population of the district is upwards of 50,000,* about a third of which is composed of the agricultural class called "Aguree Koonbees," who, though conforming outwardly to the religious observances of the Marathas, do not intermarry with that caste, nor with the common Koonbee either. They form in

* According to a Census taken last year the total number was 54,298.

fact a separate caste, confining themselves to the Coast Districts. Fish is their chief article of diet, and they indulge freely in the use of ardent spirits: so prevalent indeed, I regret to say, is the habit of drinking, that frequently there is scarcely a sober person in the village after eight at night, at which time the daily dram is usually taken. They are however careful in money transactions, avoiding that habit of recklessly running into debt, which is the too certain ruin of the Maratha and Koonbee of the Deccan. I am hopeful therefore that the benefits of the survey settlement will have a rapid growth amongst them. I would hope too, that the spread of education under the system now being carried out will confer a more important benefit by eradicating the habit of drinking—the great evil on the social state of this industrious class. Of the remaining part of the population, the Marathas and Koonbees number about 8,200, the Mussulmen 2,600, Brahmins and Purvoes 2,250, and the remainder is made up of the other Hindoo and Purwarree castes.

4. The district is bounded on the west by the Indian Ocean and by the creek separating the Island of Carinjah from the mainland. On the south for a distance of about ten miles by the Aora Creek, but leaving the course of the latter near Apteh, (to which place it is navigable for boats of from 20 to 30 candies burden,) the boundary runs along the chain of hills separating Panwell from the Penn District, till it meets the border of Nusrapoor, whence branching off to the north, it stretches across to the Prubhul Hill, and skirting Matheran, extends nearly to Bhow Mullung. From the latter point it has no well defined natural boundary on the north till we arrive at the Tulloja Creek, which forms the boundary from that village to the point where it empties itself into the Indian Ocean.

5. Panwell upon the whole is a district having great natural advantages. Its seaboard frontier gives it the command of a water carriage to the Bombay market, whilst the two Tidal Rivers by which it is partly enclosed, and the numerous small creeks intersecting the salt batty growing lands, almost all navigable for boats fitted for transporting grain, extend that means of carriage to a large part of the district. And the inland villages to which these natural advantages are not available, have an easy communication

with Panwell by the main road from Poona to Bombay. The fall of rain is copious and regular, usually exceeding 100 inches, and the climate, though perhaps enervating to the European constitution, is of that moist character peculiarly well suited to the production of rice, which is the staple product of the district.

6. According to our recent survey the total area of the Government and Isafut villages is 111,949 acres, of which

19,141	acres	are sweet rice land,
10,358	do.	salt ditto,
2,086	do.	rubbee and baghaet,
80,364	do.	are made up of wurkus and hill lands culturable and unculturable combined.
111,949		

The degree of accuracy attained in the survey is shown in the subjoined statement, taken from the Test Returns of the Progress Reports of 1853-54 and 1854-55, already laid before Government, viz :—

Season of	Establishment under charge of	Average error.
1853-54	Lieut. Westropp	1 7 0
	Lieut. Thomas	1 24 0
1854-55	Lieut. Thomas	1 26 0

The work was done by Establishments under Lieutenants Westropp and Thomas, but only the latter officer was employed in the district in 1854-55.

7. Classification operations were under the charge of Messrs. Taverner and Hexton, whose test returns show that the average error in the work of the two Establishments was 7 pies. This it should be borne in mind includes the soil and water rate combined.

8. I think we may assume, that the correctness of our classification system for ordinary rice lands has now been fully established. Rates have been introduced into the two divisions of Nusrapoor to which it was extended, and not a complaint of inequality of

assessment has been made, and as operations in this district on the same plan have been carefully supervised, we may, I think, anticipate that the rates of assessment herein proposed will be attended with the same favourable result.

9. I have next to explain our operations in the classification of the salt batty lands of this district. Their soils are of a distinct character, being all more or less impregnated with salt, and this, which would have an injurious effect on the growth of sweet rice, is a *sine quâ non* with the different varieties of salt. There is, moreover, a striking difference in the system of cultivating the latter, which requires neither the process of burning brushwood and grass as manure for raising the young seedlings prior to their transplantation—a process absolutely necessary in the cultivation of sweet rices—nor does the land need ploughing. All that salt rice cultivation seems to require is, that the seed should be soaked till it has germinated, when it is sown broad cast and trodden into the ground. There are some spots in these salt batty lands where the cultivation is similar to that of the sweet rices, the latter in fact are grown, as by long continued cultivation and the influence of hill drainage, the soil in such spots has lost the peculiar character of salt batty land. Such cases, however, are rare, the practice above described being that in general use.

10. As it would have been difficult to adjust the relative value of these two descriptions of land under one classification table, I have considered it better to have a separate table and scale for each, and in carrying out this plan have arranged the salt batty soils under two orders. Under the first are classed the reddish colored soils, such as being comparatively distant from the sea, or under the influence of hill drainage, are found only slightly impregnated with salt. The second includes the black, which are the more numerous, and are met with in different degrees of fertility according to the quantity of salt they contain. To regulate difference of value in the latter respect, a table of faults has been applied in the usual manner, and with the use of it, the scale has a range of from 8 annas* down to 3. The lowest rate has been applied only to

* In our classification scale we take 8 annas as the highest rate for soil and 8 annas for water, making a one Rupee scale for the two elements combined.

spots partly under the influence of the tide, or adjoining the outer embankments of a khar, where leakage or percolation of salt water occurs.

11. In applying a water rate, I have carried out the plan we adopt in classing sweet rice lands, which is that of taking the description of rice grown as the indication of the extent and duration of the irrigating supply. That is to say, it being a rule in rice cultivation to sow "Gurwa Putnee" and other varieties of the late crop rices in situations where the supply of water is copious, whether from hill drainage or natural springs, and the "Hulwa" or early sorts where it is deficient, we take that rule as the basis of our water classification. It is often difficult in the dry season to assert from what source the field derives its supply of water, but the description of rice grown can be at once ascertained, and forms therefore a certain guide to work upon, which is an important point in classification operations. The "Choka" and "Rateh," or white and red rices, of the salt batty lands, are the exact counterpart of the Gurwa and Hulwa of the sweet. Our scale therefore required but little adjustment for the water classification of the former. Operations were at first carried on experimentally under my own supervision, but having determined the standard of values, and explained the system to Messrs. Taverner and Hexton, I made over the work to their charge.

12. In Nusrapoor my maximum rate for rice land only (rice and wurkus rates were combined in that district, it will be remembered) was Rs. 4-8-0. I consider this was sufficiently liberal, though not too much so to insure the future prosperity of that district. We may I think take it as a standard for estimating what rate Panwell should have. The advantage the latter district has over Nusrapoor consists in its better position with regard to markets, and perhaps too being on the Coast, it has a somewhat larger and more regular fall of rain. These advantages, I consider, will be met by an increase of twelve annas over the Nusrapoor rates, *i. e.* by a maximum rate of Rs. 5-4-0 which, however, I would apply only to the most favourably situated villages and to such as have good hill drainage. For the part of the district bordering on Nusrapoor, I have fixed a rate of Rs. 5, and a lower rate for

a few villages lying under the hills of Prubhul and Matheran, which in consequence of their being unapproachable by carts, cannot participate in the advantages of that command of market which the Coast villages have, described in a previous paragraph, nor of those either adjoining the Bombay Road. They have also the disadvantage of a feverish and unhealthy atmosphere caused by proximity to the jungle round Prubhul and Matheran, and are in consequence rather thinly populated. For such therefore a lower rate is necessary. I have put a few of the worst of them under a Rs. 4 rate, whilst a few others, not quite so unfavourably circumstanced, yet not enjoying the advantages of a good communication with the market town, have rates of Rs. 4-4-0, Rs. 4-8-0, and Rs. 4-12-0.

13. I would except from the above classification six villages whose rice lands are remarkable for their great fertility, and which have also the advantage of a most favourable position, being situated for the most part on the banks of the Apteh Creek, and thus enabled to take their rice from the field into boats without the expense of any intermediate transport. Six Rupees is the rate I have fixed for these exceptional villages The following is an abstract of the foregoing classification, viz :—

			Rs.	as.
6	villages	having a rate of	6	0
28	do.	do.	5	4
58	do.	do.	5	0
30	do.	do.	4	12
26	do.	do.	4	8
21	do.	do.	4	4
13	do.	do.	4	0
182				

14. With regard to the rate for salt batty lands. For the Khara Pat portion of the Oondehree Talooka, assessed by yourself three years ago, the maximum rate was Rs. 3 for the best khars, whilst only Rs. 2½ and Rs. 2 was put upon the seaboard ones. I intend to follow your plan of fixing a lower rate for khars of the latter class, for it is evident that where the influence of the tide prevails, there is risk of inundation and greater expense attending the re-

pairs of embankments, which render such khars less valuable than others whose position secures them from the occurrence of any such accident. The settlement introduced by yourself is most popular amongst the cultivators, who consider the terms very favorable, and in my opinion they are exceedingly so. It struck me from inquiry, that the people thought Rs. 3 rather a low rate for some of the best khars producing the "Choka" rices, and that such terms were, relatively speaking, more favourable for such than a two Rupee rate for Rateh khars, *i. e.* that whilst the rates of the latter were low enough, those of the former might have been higher. Such too is the impression I have received, and there are other reasons why I think the best khars of Panwell should have a higher rate than Rs. 3.

15. For sweet rice lands my maximum rate may be taken at Rs. 5-4-0. If this is admitted to be a fair sum to impose on lands producing the best Gurwa rices, of which the market value is Rs. 18, what should be the maximum rate for land growing the best Choka, which fetch about Rs. 16, when the former's price is Rs. 18, that being the difference in the selling price of the two? According to this calculation Rs. 4-11-0 would be the corresponding rate. There is some little difference in the yield of the very best lands of each description, the sweet rices having the advantage, and some allowance must be made for the expense of repairing embankments, for the best khars need annually some expenditure of labour on that account. I think these circumstances will have been fully accounted for, if we fix Rs. 4-8-0 as our maximum rate for the latter I propose therefore to calculate the assessment of some of the best inland khars at that rate, whilst for those having a seaboard aspect, or being in exposed situations, I have fixed Rs. 4, and Rs. 4-4-0 for some having an intermediate kind of position. It is not however to be inferred from this, that there will be a difference of only eight annas between the rates of the best and worst khars. Those of the latter description produce generally only the Rateh rices, and by the use of our classification scale they are valued at from eight to ten annas and under, their highest rate therefore will not be more than Rs. 2½, whereas the lands of the best khars producing Choka, being classed at annas 16, will consequently be assessed at Rs. 4-8-0.

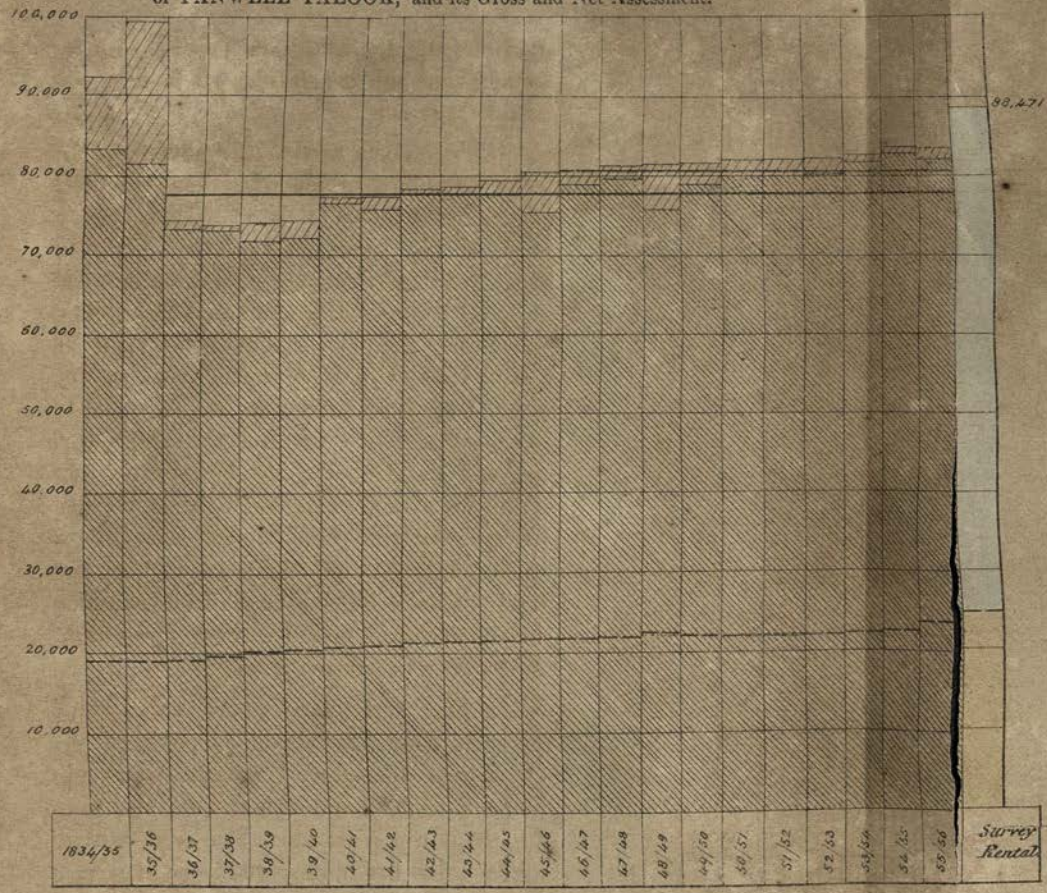
The classification scale admits of the application of a rate as low as 3 annas, and some few spots having been so classed, will be assessed at rates of less than one Rupee per acre.

16. From this you will perceive, that taking advantage of the experience which your rates have given us, I have adopted about their standard of value for inferior kinds of land, but a considerably higher one for the best descriptions. The old commutation (Tusser) rates of the District, may I think be adduced as evidence of the value of some of these better khars. The quantity of grain representing the assessment is as high as 9 maunds a beegha in some cases, which converted into a money payment at last year's rate of Rs. 13-8-0 for Choka rice, is equal to an assessment of Rs. 6 per beegha, whilst for Rateh khars 5 or 6 maunds is the grain rent, and Rs. 11 being the Tusser rate, their money payment will be from Rs. 2-12-0 to Rs. 3-4-0 on the beegha. Supposing these rates to represent the proportionate value of the two descriptions of land,—and they may I think be used in that manner,—my maximum rate of Rs. 4-8-0 will be a liberal reduction on the best khars, and the classification provides for a proportionately liberal one on those growing the Rateh rices.

17. There are two or three particularly good khars, which grow Gurwa Putnee rices, and are quite as valuable indeed as the ordinary sweet rice lands, which therefore I propose to except from the classification above described, and bring under the rates of sweet rice. One of these is the Waishunee khar, the cultivators of which Lieutenant Taverner has represented to be in a most thriving condition, notwithstanding the payment of rates amounting on the average of 10 years to upwards of Rs. 6 per acre. This khar derives its fertility in a great measure from its position, which gives it the command of the drainage of a chain of hills by which it is surrounded on three sides. By the supply of freshwater, which is thus annually brought down into the khar, whatever salt the soil might originally have contained has been washed out, and the land becomes similar to ordinary rice land.

18. In comparing the result of these proposals with past realizations, I shall refer to the Mamlutdar's division separately first, the

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 22 Years in 142 Villages of the MAMLUTDAR'S Division of PANWELL TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Thick Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Black* Lines mark the average Net Rental for *20* and *10* years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1855/56*

Cultivated Acres 23,535
Assessment thereon Rs. 93,468
Actual Realizations 82,224
Remissions 1244

diagram of which shows, that taking an average of 20 years, it has paid anually 77,670

Ditto of 10 years ditto 80,364

and, that it paid last year 83,468

Last year's revenue, it will be observed, is the largest amount that has been collected during the period under review. But the collections for two years prior to Mr. Davies' revision, given in the upper column of the diagram, amounted to Rs. 83,145 and Rs. 81,462, being in the former case within a few Rupees of last year's revenue. So that during the interval of 20 years since his revision was carried out, the district has but just attained to its former standard of revenue. But this is owing to the very great reduction made by that officer—a reduction which at the present day seems more than was needed, for it amounted to 25 per cent. In proof of this, I must refer you to the columns in the diagram for 1835-36 and 1836-37, from which you will observe that although there is very little difference in the extent of cultivation in the returns of the respective years, yet the assessment amounted in 1835-36 to 99,184

Do. 1836-37 to..... 74,276

The difference being equal to the reduction above mentioned 24,908

The rates were reduced from Rs. 5-8-0 to Rs. 4-4-0, a few villages only being assessed as high as Rs. 4-8-0.

19. Applying the rates I have proposed to the area under cultivation last year, the assessment will amount to Rs. 86,504, which is an increase of about 3½ per cent. on last year's collections. The increase is not generally distributed throughout the district, but is for the most part confined to the Aurolee Turuf, some of whose villages were assessed by Mr. Davies at the low uniform rate of Rs. 3 only, though in respect to situation and fertility they may be considered some of the best in the district. Adjoining them are some of the Petta villages now paying at grain rates as high as Rs. 6 an acre throughout. One village (Pohee) in that locality paid Rs. 7-14-8 last year. Whilst therefore owing to the arbitrary manner in which Mr. Davies' rates were applied, there will be an increase from the proposed settlement in some cases, there will be

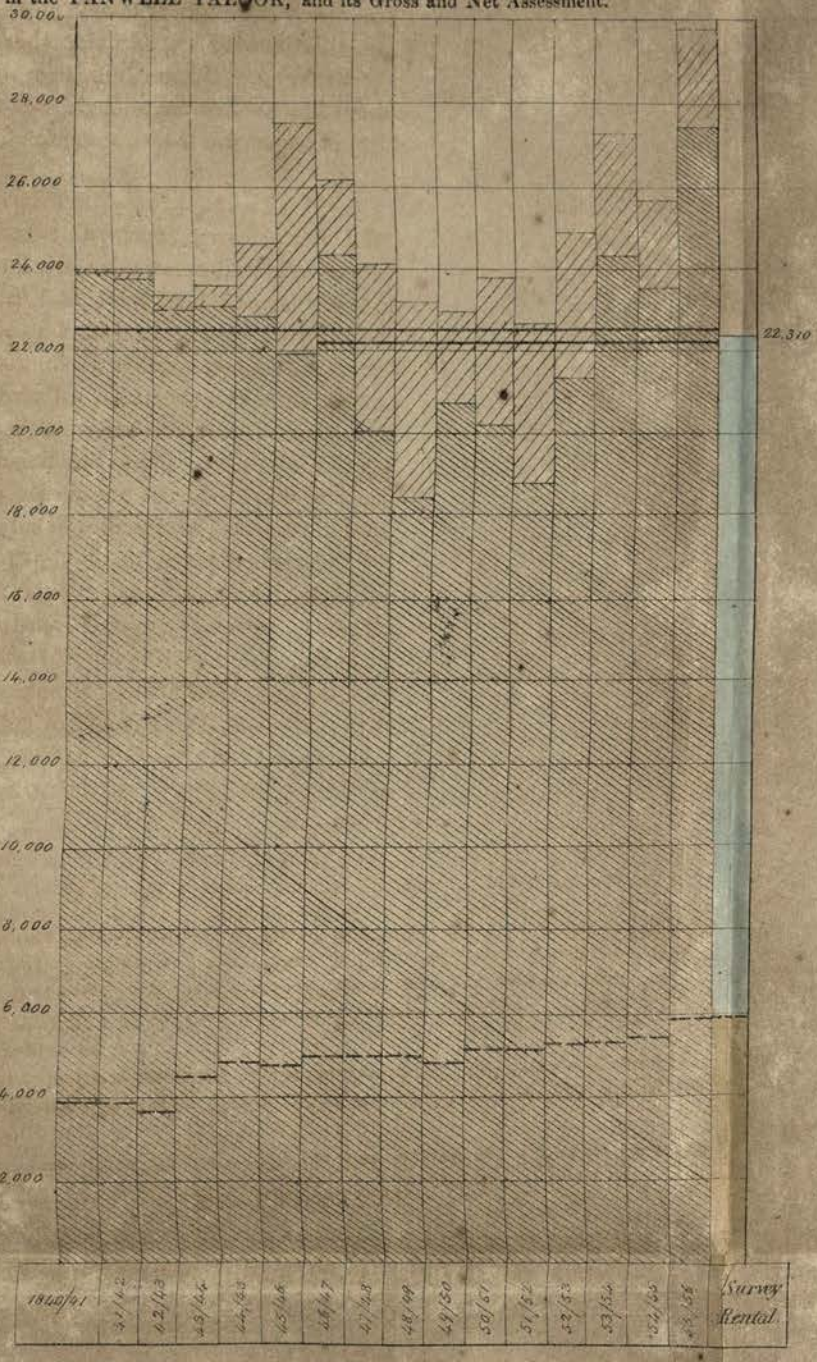
an equally great reduction in others, where grain rates now prevail; the latter are in my opinion as much too high as the former are too low. Although therefore in this part of the district there may perhaps be some complaints at the time of Jummabundy on the part of the villages whose assessment has been increased, the reason for doing this is obvious, and the justice of the measure cannot I think be called in question.

20. With regard to the petta, great part of it is under grain rates, which are fixed so high that remissions are annually needed. It paid a revenue last year of Rs. 27,321, and the rates proposed will yield only Rs. 22,160, which would be at once a reduction of about 19 per cent. But last year the commutation rates were fixed higher than they have ever been known, and there was a consequent increase of nearly Rs. 4,000 over the previous year's* revenue. No safe conclusions can be deduced from one year's returns under a system where the money value of the assessment is made dependent on the prices of the day ruling in the Bazar. We require an average of years so as to admit into the calculation the fluctuations to which market prices are subject. Taking the past 10 years therefore, we find that Rs. 22,087 represents the value of the annual revenue realizations, which is about Rs. 73 less than the survey settlement above shown. The proposed rates therefore will fix the assessment of this part of the district at the amount it has been paying, exclusive of annual remissions, during the past 10 years. The value of the waste is only Rs. 150, there is consequently no margin for an increase of revenue, and considering that trifling remissions on account of inundations, or losses by fire, may be required, we cannot expect the revenue to come quite up to its former standard. But the rates are avowedly high, and their exaction has pressed heavily upon the people of some of the villages of this part of the district, whose condition shows the little profit left to them.

* Revenue of 1855-56. 27,321
Do. 1854-55. 23,477
3,844

21. Combining the information above given, the following will be the result of the settlement for the whole Talooka :—

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 16 Years in 40 Villages of the SAIE PETTAH in the PANWELL TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Thick Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Thick Black* Lines mark the average Net Rental for 6 and 10 years.

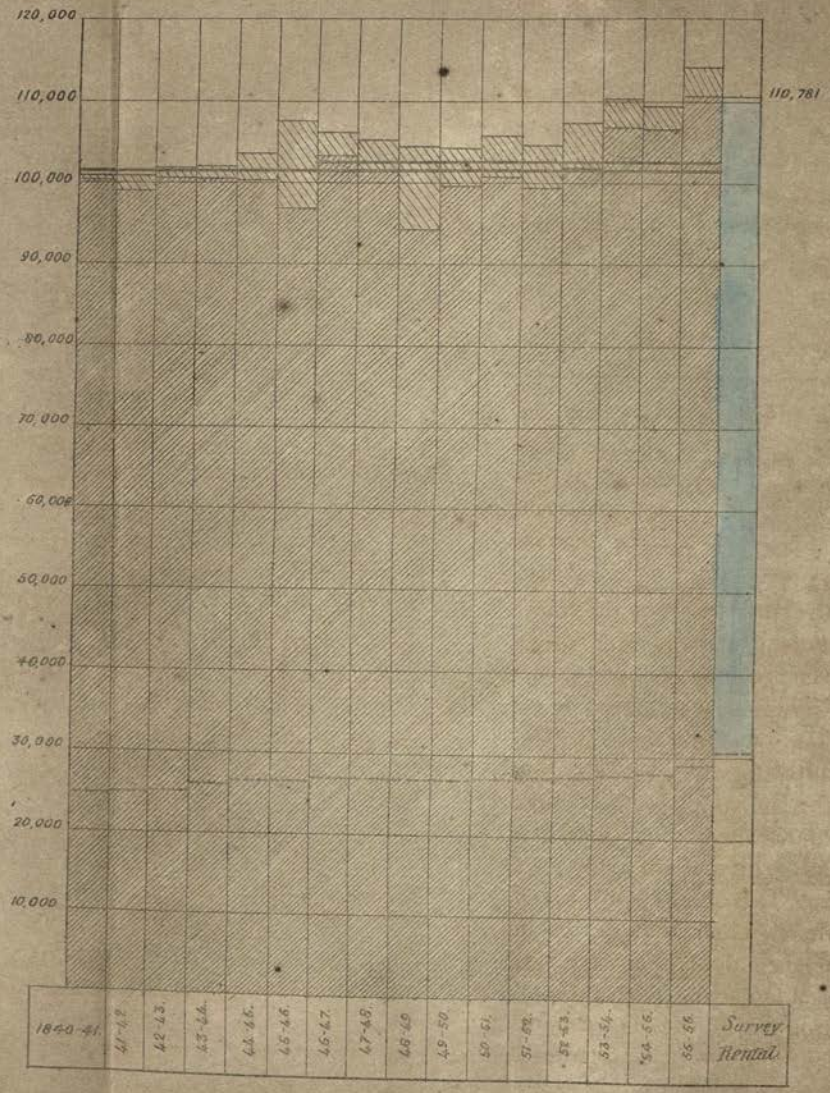
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR 1855/56

Cultivated Acres	57 97
Assessment thereon Rs.	29814
Actual Realizations „	27321
Remissions ..... „	2493

DIAGRAM Exhibiting the extent of Government LAND annually under CULTIVATION for the last 16 Years in 184 Villages of the PANWELL.TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summit of the *Darker Colored* portion of each column indicates the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Broken* Line shows the extent of Cultivation in Acres for each Year.

4. The horizontal *Black* Lines mark the average Net Rental for *16* and *10* years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1855/56*

Cultivated Acres	.....	29332
Assessment thereon	Rs.	114516
Actual Realizations	,,	110789
Remissions	..... ,,	3727

	Past realizations.		Survey Assessment on cultivation of 1855-56.	Survey Assessment on waste.	Total Assessment of Survey settlement.
	On cultivation of 1855-56.	Struck on the average of 10 years.			
Mamlutdar's Division ..	83,468	80,335	86,504	1,967	88,471
Mahalkurry's do.	27,321	22,087	22,160	150	22,310
The two combined	1,10,789	1,02,422	1,08,664	2,117	1,10,781

22. If therefore we compare the survey settlement* with the average annual realizations of the past 10 years,† it shows an increase of Rs. 6,242, but compared with last year's collections a decrease of Rs. 2,125. But I have explained that the large amount of revenue realized in the latter case was due to a sudden rise in the price of grain and consequent increased Tusser rates, and therefore that no safe conclusions can be deduced from that one year's revenue alone. I think, however, we may safely estimate that the district is capable of paying something more than it has done during the past ten years. The cultivators are generally in a thriving state, and realize profits from the land amply sufficient for their comfortable support. The command of the Bombay market, which the facilities of water carriage affords, gives them many advantages that inland districts do not possess. It enables them to realize a not inconsiderable profit from the sale of rice straw and grass, besides ensuring the very best market for their rice. Panwell itself, as a trading town, will doubtless suffer some decline from the opening of the Railway to Poona, as the produce of the Deccan which now passes by that Port to Bombay, and the supplies from the latter going inland by the same route, will ere long find a place in the traffic bills of the Railway Company. Panwell however is not the regular market for rice, but merely a depôt where it is stored for transport to Bombay, so that its

* Survey assessment on cultivation 108,664
† 10 years' average Revenue 102,422
6,242

decline as a trading town, should that occur, will not have any material effect upon the value of the agricultural products of this district.

23. For rubbee lands I have fixed a rate of Rs. 1-8-0 excepting for Panwell, in which case I have made it Rs. 1-12-0, not solely on account of its being the market town, but because also its rubbee lands are amongst the best in the district. Gram, toor, and teel are the chief products, but the first is the most important and best paying crop. The rates will produce an assessment of Rs. 2,119 on present cultivation, in addition to which, the value of the waste is Rs. 510, making Rs. 2,629 the amount of the survey settlement for these lands. Last year's rubbee revenue was about Rs. 2,282, but this includes the amount collected from these lands when cultivated with rice, when they pay according to the rice rates of the village, and as lands of this description have in many cases been classed as rice, and their assessment shown under that head, the above figures do not consequently show accurately the difference there will be between present and proposed rates. But there will be a slight reduction, though for the reason here given, the amount will not probably be so much as shown above.

24. There is a small extent of land on the banks of the rivers cultivated with garden crops by means of Boorkees or kucha wells. Onions and vegetables are the chief crops, and a little sugar cane is grown occasionally, but the cultivation is small in extent and unimportant. It is desirable however to hold out encouragement to its extension, as the inhabitants of this district are greatly inconvenienced from the want of a proper supply of the vegetables of their ordinary diet. But as the rains are too heavy for the growth of any garden crop in the monsoon, it is only for a few months in the hot weather that cultivation can be carried on, and in the latter part of that season the supply of water is often short, the returns from this source are consequently small. The rate I propose is Rs. 2½ per acre, which will give an assessment of about Rs. 279 as the probable revenue from this source. This sum, as also the amount derivable from rubbee lands, has been included in the several statements where present and proposed rates have been contrasted.

25. No material difference in the assessment of the district in the gross will be occasioned by the introduction of the rates here proposed. For although many villages of the Mahalkurry's division will be considerably reduced, the deficiency in that case will be made up by increases occurring in villages of the Mamlutdar's charge. The settlement, in fact, will reimpose some portion of the assessment of the latter, remitted by Mr. Davies twenty years ago. It will at the same time be a measure of justice towards the former (Petta villages) by placing them upon an equality of assessment with the other part of the district. Mr. Davies represents the cultivators to have been in a state of abject poverty at the time his revision was carried out. I cannot say how far this may have been true at that time, but if such were the case, their renovation has been rapid and most complete, for they are now contented and well to do in the world, and in some few instances in affluent circumstances for men of their class and means. I have carefully considered all the circumstances of the case, though I may not perhaps have succeeded in laying them before you in the clearest manner, yet still I would hope that what has been said will satisfy you, that the settlement proposed will secure to the State the continuance of the revenue hitherto paid,* and perhaps somewhat more, whilst at the same time it is calculated to effect a very important end by securing to the ryots the benefits of an equitable assessment.

* Taking the ten years average.

26. It was my intention to extend to the wurkus lands of this district the mode of settlement adopted in Nusrapoor, which is to include their assessment in the rates of rice lands. But Government in reviewing the correspondence on the settlement introduced into that Talook, have directed me not to extend the system to any other district. I did not get these instructions till the middle of this monsoon, and have not consequently had an opportunity of carrying out the system Government is desirous should be adopted in supersession of the Nusrapoor plan. I propose for this season to continue the old system, which is to measure the actual cultivation of the year and levy a rate of one rupee per acre thereon. The question of the regular measure-

ment and assessment of wurkus lands, as discussed in the correspondence above referred to, shall receive my early attention, and I am about to make some experiments with the view of carrying such a plan into effect. But for the present the only course left is to continue the present system of management. It will therefore be my duty to submit a report on the settlement of these lands at some future period.

27. I have now some remarks to offer respecting the khara pat lands. There are two forms of tenure on which they are held:—1st. The shellotree, under which the whole khar belongs to the party by whom it was reclaimed, or to the party or parties to whom he may have transferred his right in the land. The formation of many of these khars has been attended with a large expense in the construction of embankments, and the outlay of their own capital has given the shillotrees a proprietary right in the land which must be respected, though, I regret to say, many of them, like the khotes, are most exacting in their demands, but their right to hold the land is unquestionably good. It is entered in their names in the accounts, not as superior holders as with khotee villages, but in precisely the same form as any cultivator's holding is recorded therein.

28. Attached to the shellotree tenure is the right of collecting a maund of rice on each beegha of land for the repair of the outer embankments. Some Revenue Officers, I believe, have the opinion that the shellotree's right should be confined to the levy of this maund, or its equivalent in money, in addition to the Government assessment, but it must be borne in mind, that almost all these khars were originally a barren waste washed over by the sea at each recurrence of the tide, and that it has been through the expenditure of the shellotree's capital that they have been reclaimed and brought into cultivation. In cases where Government has incurred the outlay, the shellotree's right of collecting the maund has been retained, and I consider it should be continued under the survey settlement, the proceeds arising therefrom I propose to set apart as a fund to meet the expenses attending the annual repairs of the embankments of these khars.

29. The other form of tenure is the kolaruk, under which the

land is held by a body of ryots paying direct to Government as for any other cultivation. The outlay in making the embankments in these cases may probably have been incurred by the Government of the day, but as the levy of the shellotree maund, which is the proof of the existence of that proprietory right, has been forgone, the ryots in these cases now occupy the position of joint shellotrees or owners of the khar. Mr. Hope, whilst Assistant Collector in charge of this district, brought forward the question* as to what position the ryots of Government khars would occupy under the survey settlement, and seemed to think the latter would confer upon them a valuable property by giving them a sootee right, such as exists in other Government lands. But as I propose to continue the levy of the shellotree maund of rice from such khars in addition to the ordinary rates of assessment on the land, there will not be the sacrifice of Government property that that gentleman seemed to apprehend would occur at the introduction of the survey settlement. He is quite correct, however, in representing the shellotree's right in these khars to be a valuable property.

*Forwarded with your Memo. No.475, dated 29th March 1856.

30. But connected with these khars is the important question of how the maintenance and repair of their sea-board embankments can best be effected. This formed the subject of a correspondence when Captain Wingate was Survey Commissioner, and Government, in their Resolution* on the papers submitted with that Officer's report, directed the matter should be left for the further report of the Survey Department. I now therefore proceed to explain the course I would recommend for future observance.

*See Government Resolution, No. 4816, dated the 15th July 1852.

31. I have above explained that there are two kind of khars, the shellotree and kolaruk: the duty and expense of repairing their embankments fall on the shellotree, or ryots as joint shellotrees. But the embankments of khars of which Government is the shellotree, are kept in repair at the expense of the State. I would not recommend any change in existing practice as respects the two former classes, for their proprietors have evidently such a vital interest in the matter, that we may safely leave in their hands the

charge of the embankments of their estates. It has been suggested that Government should undertake the duty of executing this work, and that it be made over to the Engineer Department. But the work is not of a character requiring the skill of an Engineer Officer. It consists in laying a few feet of earth on the embankments annually, and repairing breaches in them as soon as they occur. The great secret of the matter is the immediate repair of a breach, and to ensure this the cultivators repair to the spot and watch their embankments day and night at the recurrence of the spring-tides. Should the saltwater break through, it is the duty of the whole body to attend at once at the call of the Patell, who, by a system recognized amongst them,* has the power of fining any who absent themselves at this time. If the breach is ever so small, the whole body must attend, and each one has to aid in its repair. The cultivators are most particular in exacting the proper quota of labour from each individual on occasions of this kind.

* The Jolee Sheristah explained in paragraph 22 of Mr. Jones' Report.

32. The same practice is observed in the maintenance and repair of the embankments of Government khars, and the work is done by the cultivators as in the above case. But an estimate of the annual expense is made by the District Establishment (under whose supervision the repairs are executed), and the Collector, I believe, submits it to Government for sanction prior to disbursing the amount. The present system of entrusting the Kutcherry Establishment with the payment for these repairs is objectionable, as being a source of great temptation, and might be remedied by leaving the disbursement of the amount to the Assistant Collector, who could pay it over to the Patel of each village at the time of Jummabundy, which would take the power over the money out of the hands of the District Establishment.

33. It will, I think, be admitted, that in the present system above described, there is an amount of vigilant supervision, combined with promptness in making repairs, such as could not be expected in any system of management under the control of Government. The proprietors and cultivators of these khars have their all at stake in the maintenance of their embankments, and are, in my opinion, the only parties who would undergo the toil and

labour attendant on their preservation. I would therefore continue existing arrangements in all their present forms, as respects the manner of executing repairs. To meet the expense falling to the Government khars only, I propose to continue the levy of the shellotree maund on the acre however in place of the beegha, the money value of which I consider to be 8 annas, and have therefore made that increase to the rates of all the Government khars of the district. This will place at our disposal the following sums:—

Names of Government Khars.	Extent according to Survey measurement.		Value of Shellotree maund calculated at 8 annas per acre.			Annual expenditure taken from the accounts for the past 5 years.		
	Acres.	Gts.	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Kasarbhat	60	36	31	0	0	28	2	2
Waishunee	663	28	331	14	0	20	3	4
Nandaie	47	33	23	14	0	17	10	10

34. I would have the above sums considered as a fund especially set apart for the repairs of their respective khars, and the Collector should have the power of expending any part of it or the whole amount, without submitting an estimate for sanction, as I have supposed he now does. The amount would require to be shown in the chitta of the village as part of its annual revenue, where the expense of repairs should be shown, (this is the plan now observed,) but any balance remaining after defraying annual expenses should be brought into the accounts of the year and not held in reserve. One great advantage this plan would have, is that it would place within the Collector's power the means of meeting any immediate outlay that might be needed, and timely repairs would often save the State much additional outlay on works of this nature, whose preservation must ever be a subject of anxiety requiring a large amount of constant supervision, and the power of acting on emergency by those entrusted with the custody of this valuable property.

35. In your Oondehree Settlement Report, you have recommended, I observe, that the collection of the shellotree maund

should be discontinued in the case of Government khars, and I conclude this suggestion has been carried out. In noticing this, Captain Wingate seemed to be doubtful of the expediency of the measure, but admitted that he had had no experience in matters of this kind. For the reasons stated in the preceding paragraphs, I think it very desirable that the collection of this fee representing the proprietory right, and providing the legitimate fund for embankment repairs, should be continued in the khars of this district. I would also respectfully suggest, that some entry be made in the Government accounts in the case of those belonging to Oondehree, so as to preserve a record of Government's rights in this property. The assessment cannot of course be now increased, but as the levy of the cess has been abandoned, Government should no longer be called on to pay expenses* incurred in repairing embankments; that burden now properly belongs to the ryots who are considerable gainers by the bargain in the increased value of their holdings.

I find from subsequent inquiry that about Rs. 380 were paid on this account last year in Oondehree.

36. It has been referred to Government on what terms leases should be granted to parties undertaking the reclamation of waste lands suited to the growth of salt batty. It was suggested by Dr. Gibson* in the case that gave rise to the correspondence referred to, that such lands should be given free of rent for a period of 15 years, but on making inquiry, when the subject was submitted to me for report,* I was inclined to think a longer term of freedom from taxation would be necessary in many cases. Further experience leads me to conclude, that no fixed rule can be made as respects the period of exemption from the payment of rent, which should vary according to the extraneous circumstances of the case, which are, the situation of the land with respect to the sea or creek, the size of the latter, and the force of the current, as the amount of outlay is dependent on the extent to which these influences prevail.

See Dr. Gibson's Memorandum No. 964, dated the 23rd December 1853.

* Superintendent's Memorandum No. 41, dated the 16th February 1854.

37. The Survey Department has perhaps the best means of acquiring a knowledge on these points. If therefore Government

would entrust to me, in conjunction with the Collector, authority to fix the terms on which leases for these lands should be granted, I shall be ready to undertake the duty. Government may perhaps think it desirable to have some limit fixed as the greatest period for which exemption from rent should be allowed, I would in that case name 20 years. The rates of assessment of course come under the sphere of my duty, and it having been lately ruled in a somewhat similar case, that they are to be fixed by the Superintendent of Survey* so long as his Department remains in the Zillah, these instructions might be made applicable to the case in point.

* Government Resolution No. 1059, dated the 2nd April 1856.

38. There are 7 isafut villages in the district, whose assessment, under the rates fixed for adjoining Government villages, will severally amount to the sums shown in the following statement, which shows also what each now pays :—

Names of Villages.	Rate according to Survey Settlement.			Assessment.	Present fixed annual payment.	Increase.	Decrease.
	Rs.	*a.*	*p.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Hurrigram	5	0	0	630	433	197	..
Paleedawud	5	4	0	228	129	99	..
Kawalleh	5	0	0	595	362	233	..
Taimbodeh	5	4	0	727	498	229	..
Khanman	4	12	0	147	79	68	..
Khon	5	0	0	721	512	209	..
Sangoorlee	5	4	0	819	683	136	..

39. In the case of Nusrapoor district, it was suggested by Mr. Seton Karr* that I should offer the Isafutdars a lease of their villages according to the terms of the Survey Settlement. I did so, and the terms were accepted with one or two exceptions, wherein the parties claimed partial exemptions from assessment, which therefore have been referred to the Inam Commissioner for settlement. I would suggest the offer of a lease on the same terms to the Isafutdars of this district.

* Paragraph 11 of Mr. Seton Karr's letter, No. 142, dated 26th January 1856.

40. On looking at the map accompanying, you will observe how greatly the Mamlutdar's and Mahalkurry's villages are intermixed. The latter were all put under a separate Division on their acquisition at the lapse of the Colaba State, but it must strike you that it would be very desirable to have them more conveniently arranged with reference to distance from the Kutcherry, as proximity thereto must give additional facilities of supervision. I would suggest therefore the following transfers which would make each Division much more compact in its boundaries than it now is.

Villages of Mamlutdars Division which it is proposed to transfer to Mahalkurries.

Number.	Names of Villages.	Assessment under Survey Settlement.	Distance in miles from		Remarks.
			Present Kutcherry Station.	Proposed Kutcherry Station.	
			Miles.	Miles.	
1	Kurosee	189	11	2½	
2	Kurnala	2,225	10	2	
3	Kulleh	804	8	3½	
4	Hudumbeh	84	10	1½	
5	Nowkhar Baindee ..	395	13	3	
6	Kurapeh	161	14	4½	
7	Gowutna	108	14	5	
8	Sangpala Khar	432	14	5	
9	Paleh	226	13	5	
10	Peerkone	670	13	5	
11	Parungee	715	14	5	
12	Tullehbund Khar....	376	12	4½	
13	Khoprolee.....	3,235	12	4	
14	Takwur Khar.	136	11	5	
15	Kalaie do.	1,018	10	5	
16	Dumukuree	864	10	5	
17	Jooe	297	10	5	
18	Kullumboosereh	1,008	10	3½	
19	Chernur	2,899	10	3	
20	Bhom	101	10	3½	
21	Kudhunee.....	1,054	8	5	
		17,007			

Villages of Mahalkurries Division which it is proposed to transfer to Mamlutdars.

Number.	Names of Villages.	Assessment under Survey Settlement.	Distance in miles from		Remarks.
			Present Kutcherry Station.	Proposed Kutcherry Station.	
			Miles.	Miles.	
1	Gowhan	2,199	10	6	
2	Padaghur	95	9	4	
3	Mosareh	1,034	9	3	Are situated on the north of the Vindhumee Creek, which lies between them and their present Kutcherry Station.
4	Poee	573	7	6	
5	Band Khar	344	8	7	
6	Khat Khar	121	8	7	
7	Pond Khar	297	8	7	
8	Ranjun Khar	54	8	7	
9	Shamtee	192	8	8	
10	Waltee	119	8	8	
		5,028			

41. If this transfer is carried out, eleven villages will be added to the Petta in excess of the number now under that division, and there will be an increase of about Rs. 12,000 in its gross revenue. But the latter, according to the survey settlement, amounts to only Rs. 22,310, whereas the kumal of the villages of the Mamlutdar's charge is 88,471; I think therefore these transfers would make a much fairer distribution of the revenue and magisterial work of the Talook than exists under present arrangements, and the statement shows how much more conveniently situated the villages would be in regard to distance from their kutcherry stations. The boundary of the two divisions, which would be thus fixed, would be the Vindhumee Creek and the range of hills on which Kurnala fort is situated. We should therefore have a well defined natural boundary, and as all the villages concerned belong to the one Turuf of Aorolee, there would seem to be no difficulty in carrying out this measure, which, I would hope, will meet with your support.

42. There is no land in this district held by pandurpesha cultivators at reduced rates. There are numbers of that class cultivating lands, but all pay according to the full rates of the village.

43. The only hucks now levied are the lazima, but their collection has just been suspended by you.

44. Before concluding, I have to beg you will excuse the freedom with which I have discussed your settlement of the khara pat lands of Oondehree. I have differed from you in one or two points connected therewith, but wish at the same time to acknowledge the valuable information derived from your operations and report—information that I have endeavoured to turn to a useful account in the settlement of the khara pat lands of Panwell.

I have the honour to be, &c.,

(Signed) J. FRANCIS, Captain,
Supdt. Poona and Tanna Revenue Survey.

No. 23 OF 1857.

From E. C. JONES, Esq.,
Collector of Tanna,

To E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office,
Callian, 5th January 1857.

SIR,—I have the honour to hand up in original Captain Francis' Report on the survey and proposed introduction of new rates for the District of Panwell. I shall confine my remarks to those points in which, as the officer to carry out the new system, I have the most interest.

2. There can be no necessity for me to take notice of any thing in Captain Francis' report except what has a direct influence

upon the revenue to be collected by my department. I therefore leave all that concerns the survey measurement and classification scales safely in the hands of the Superintendent, on whose judgment in these matters I have the fullest confidence.

Captain Francis' 12th and 13th paragraphs.

3. The rates for the sweet rice land appear high; I do not doubt the propriety of the manner in which the different circumstances of each set of villages have been brought to bear upon the classification, but I cannot help feeling that I shall have some difficulty in realizing the revenue, particularly where there may be instances of persons having to pay more than they had before the survey. It must however be understood that the rates shown in the table given at the end of the 13th paragraph, are only the highst rate of a *faultless* field, there will therefore probably not be a single field in the whole district which would be found to be actually assessed at the rates exhibited in the table.

Captain Francis' 14th to 17th paragraph.

4. In remarking on the assessment to be placed on salt batty lands, Captain Francis mentions the rates introduced by me in the Oondehree Talooka as varying from Rs. 3 to Rs. 2, but it must be remembered that this was a real assessment per acre, and not the maximum of a classification scale, and with regard to certain khars producing Choka rice, it is a well known fact that they improve every year, or sweeten (gorowtal) as it is termed, and after a long time become quite equal to the best sweet rice land, to which they gradually assimilate in the modes of cultivation and descriptions of rice ground. These khars are certainly capable of bearing a higher assessment than the rest, and I think Captain Francis was quite right in making the distinction he has done between these and ordinary salt batty lands.

Captain Francis' 19th to 22nd paragraph.

5. The financial result of the settlement is on the whole satisfactory, so long as no difficulty is experienced in collecting the revenue, the difference between the Survey assessment on the cultivation of the year, and the average collections of the last ten years, being six

Rs. 6,242.

thousand two hundred and forty-two Rupees in favour of the former.

Captain Francis' 26th and 24th paragraphs.

6. The rates for rubee and garden lands seem reasonable, and require no comment.

Captain Francis' 26th paragraph.

7. It seems that Captain Francis has been obliged to leave the cultivation in wurkus lands to be measured every year, owing to the Nusrapoor plan being disapproved of, I trust however that this is to be but temporary, and that some better system will be resolved on, for nothing can be more cumbrous and unsystematic than to trust the revenue settlement to the hands of ill paid Tullatees. It is quite impossible for the Mamlutdar's establishment efficiently to test these measurements, and hence the revenue to be realized from this description of cultivation must depend upon the Tullatee's estimate of the quality of land under tillage.

8. Captain Francis has entered fully into the question of the cess called shellotree mun, which he proposes to collect at the rate of eight annas per acre over and above the assessment, instead of amalgamating it with it, as was done by me in the Oondehree khara pat. I quite agree with the Superintendent of Survey that it is desirable to have a record of the amount of collections on this head, because it is a species of acknowledgment of manorial rights, which for want of due exhibition in the books is lost sight of altogether: it was never my intention to give over to the ryots in Government khars a privilege to which they were not entitled, nor can I see how the value of these holdings should have increased. The ryots know full well that the proprietary right in the khar rests with the shellotree, *on whom devolves the expense of keeping up the exterior rembankments and flood-gates*, and it is immaterial in point of fact whether the *shellotree mun* is included in the land assessment, or shown separately. It is quite clear however that in ryot shellotre khars, or what Captain Francis calls "koolaruk," the assessment should be somewhat higher than in Government ones.

9. It would be tantamount to a breach of faith to throw the expense of the embankments on the ryots in Government khars, and would be even worse than imposing a tax to raise funds for the purpose. I would at the same time strongly advocate the strictest observance of all ancient usages regarding the obligation of all persons concerned, to attend at the embankment works, both at the stated times, and on the occurrence of accidents.

Captain Francis' 36th and 37th paragraphs.

10. I agree with what Captain Francis states regarding the period to be allowed for the enjoyment rent-free of the proceeds of land reclaimed from the sea. If Government is not liberal enough in their terms, no one will run the risk which the first outlay involves. The extensive tract of land in the Concan coming under the denomination of khara pat, were all or nearly all reclaimed under the Peshwa's rule, when it was customary to give leases of from 20 to 30 years before the full assessment was demanded.

Captain Francis' 38th and 39th paragraphs.

11. You are aware that it has been intimated through the department of the Special Commissioner, that Isafutdars should not be subjected to the new rates; in those cases however where they have volunteered to introduce them in their villages I would recommend that it be done at once.

Captain Francis' 40th and 41st paragraphs.

12. Captain Francis' proposition for the transfer of certain villages between the Mhal and Talooka, seems to me reasonable, and I would advocate its immediate adoption, particularly since it involves no alteration in the arrangement with the hereditary district officers. While on this subject I cannot refrain from bringing to your notice the position of Oorun as a dependency of Salsette instead of being under Panwell, to which its position naturally assigns it.

I have the honour to be, &c.,

(Signed) E. JONES,
Collector.

P. S.—The Diagram referred to in paragraph 18 of Captain Francis' Report has not been forwarded to me, it will be sent when received. The map of the Talooka under report is forwarded separately in a tin case.

(Signed) E. JONES,
Collector.

No. 2504 OF 1857.

TERRITORIAL DEPARTMENT, REVENUE.

Tunna Districts, Revenue Commissioner's Office, Camp Matheran, 10th November 1857.

Submitted for the information and instructions of Government. The Jummabundy settlement of the Panwell Talooka for 1856-57 was, under orders from this Department, settled according to the propositions made by Captain Francis, pending the sanction of the Right Honorable the Governor in Council.

2. The considerations on which Captain Francis has fixed the rates are set forth at length in paragraphs 12 to 25 of his report, and the Revenue Commissioner sees no reason to dissent from the views therein expressed.

Collector's paragraph 3.

3. Mr. Jones, the Collector, considers the rates proposed for sweet rice lands high, and expresses an anticipation that some difficulty will be found in realizing the revenue in cases where persons may have to make higher payments than formerly, but no tangible grounds for questioning the propriety of the rates fixed are set forth.

Collector's paragraph 4.

4. He observes that the highest rate fixed by him in the khara pat lands of the late Colaba Agency was a real assessment per acre and not the maximum of a classification scale, this distinction however is not quite correct, inasmuch as all the first sort lands of first class

Vide paragraph 13 of the Agent's Report, No. 850, dated 13th December 1851, submitted with Revenue Commissioner's letter No. 1123, dated 7th May 1852.

villages now reported on will pay the maximum rate: in the latter part of his paragraph 4 however he concurs in Captain Francis' proceedings, and virtually admits the propriety of the higher rates proposed by that Officer.

5. The financial result of the settlement as regards the whole Talooka is a net increase of Rs. 6,242 in the assessment on the lands under cultivation when compared with average realizations of 10 years, and a decrease of Rs. 2,125 as contrasted with those of 1855-56, but if the assessment on the waste but arable land is included, the total expected realizations will then fall short of the amount collected in 1855-56 by Rs. 8 only. The collections of 1855-56 were unusually large, owing to the commutation rates being increased by a rise in the price of grain, the settlement may therefore be considered to be very favourable.

Superintendent's paragraph 21.

6. A reduction has been made in the Mahalkurry's division, which is nearly balanced by an increase in that of the Mamlutdar; the results of the two are shown separately in the following table:—

Superintendent's paragraphs 18 to 20.

	As compared with the realizations of 10 years.		As compared with the realizations of 1855-56.	
	Increase.	Decrease.	Increase.	Decrease.
On lands under cultivation—				
Mamlutdar's Division	6,169	..	3,036	..
Mahalkury's do.	73	..	..	5,161
On lands under Cultivation and Cultivable—				
Mamlutdar's Division	8,136	..	5,003	..
Mahalkurry's do.	223	..	..	5,011

7. The increase in the rates in the principal Division seems warranted by the real capabilities of the soil as explained in paragraphs 19 and 22 of Captain Francis' Report, while the subdivision seem to have laboured under higher rates than it could pay (Captain Francis' paragraph 20); and considering the depressed condition of the people the reduction appears to be necessary.

8. The Revenue Commissioner begs to refer to his memorandum No. 2359, dated 24th October 1857, handing up Captain Francis' suggestion on the general question regarding wurkus land.

Collector's paragraph 7. Superintendent's paragraph 26.

9. Captain Francis discusses at some length the shellotree rights in khara pat lands. Mr. Jones states that the "shellotree mun" was amalgamated in his assessment of similar lands of the late Colaba Agency. This however is not quite consistent with paragraph 23 of his report as Agent of Colaba, No. 850, dated 13th December 1851, forwarded to Government on the 7th May 1852, No. 1123, which runs as follows:—

Collector's paragraphs 8 and 9. Superintendent's paragraphs 27 to 35.

> "23. On the introduction of the new rates the right to collect the one maund of batty per beegah, should not be interfered with except when it is in Government shellotree land. The tax in question is the proprietory right of the shellotree or person who first embanked the land; in almost all the khars the Government rent is paid to Government, and the maund extra to the shellotree, who on his part is bound to pay all expenses of keeping outward embankments and flood-gates in proper repair. In Government khars this may be considered to be included in the money rent, but in private khars it will be in excess of the Government assessment; unless it should be considered preferable to give the shellotrees compensation for the loss of the income derived from it, and take the responsibilty of the repairs of all the embankments, an arrangement which the shellotrees themselves would not approve of."

10. The Revenue Commissioner considers Captain Francis' views relative to the shellotree rights just, and begs to suggest that they be adopted.

11. Not knowing the views of Government with reference to the Revenue Commissioner's Memorandum No. 1977, dated 15th August 1854,—submitting a proposition on the subject of the reclamation of salt marshy lands, the Revenue Commissioner begs to refer to the former correspondence,—the question may be reserved for disposal with that communication.

Collector's paragraph 10. Superintendent's paragraphs 36 and 37.

12. The allusion made in Captain Francis' 32nd and 34th paragraphs as to the necessity of referring for the sanction of Government estimates of repairs to the embankments of Government khars is not touched upon by the Collector. The Revenue Commissioner presumes the 12th and 13th Rules regarding public works dated the 26th September 1855 are referred to. Considering the simple nature of work to be done in these cases, the Revenue Commissioner begs to recommend that the same be excepted from the operation of those Rules, and that the Collector be authorised to order whatever repairs he may deem necessary, the disbursement of the charges incurred may be entrusted to the Assistant in charge of the district as suggested by Captain Francis. New works of an extensive character would of course be referred to the Public Works Department.

13. The proceedings of the Survey Department in the isafut villages of Nusrapoor have been confirmed by Government Resolution No. 3961, dated 29th August 1857, and the Revenue Commissioner has only to suggest the same course in the case of the isafut villages in Panwell.

Collector's paragraph 11. Superintendent's paragraph 39.

14. The Superintendent's suggestion for the redistribution of the villages with reference to thir convenient situation as regards the Mamlutdar's and Mahalkurry's charges will be a great improvement in the territorial distribution of the Revenue charges, and is recommended for sanction.

Collector's paragraph 12. Superintendent's paragraphs 40 and 41.

15. The Collector's suggestion about Petta Oorun calls for no particular notice, the subject having been already discussed and disposed of by Government letter No. 4713, dated 8th November 1855.

16. There are no pandurpeshas in the district under report.

17. The suspension of the lazima hucks has, it is presumed, originated in the circumstance referred to in paragraph 29 of Government letter No. 3370, of the 2nd September 1856, this Department has however received no intimation of the Collector's proceedings on the subject.

18. Two spare copies of the diagrams have been despatched per Banghy for transmission to the Court of Directors. The map of the Talooka will follow hereafter.

(Signed) E. G. FAWCETT,
Revenue Commissioner, N. D.

No. 234 OF 1858.

JUDICIAL DEPARTMENT.

From E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.,

To H. YOUNG, Esq.,
Chief Secretary to Government, Bombay.

Revenue Commissioner's Office, Camp Tanna,
8th February 1858.

SIR,—With reference to paragraph 11 of my memorandum No. 2504, dated 10th November 1857, I have the honour to state that I have received a Marathi communication from the Superintendent of Survey, Tanna, stating that several persons have applied to him for salt marshy lands, with a view to their being reclaimed for cultivation, but that he cannot move in the matter until the decision of Government on the general subject is known. I beg therefore to request that you will have the goodness to obtain the instructions of Government in the case at an early date.

I have the honour to be, &c.,
(Signed) E. G. FAWCETT,
Revenue Commissioner, N. D.

No. 55 of 1858.

From Captain J. Francis,
Superintendent Poona and Tanna Revenue Survey,

To J. R. Morgan, Esq.,
Collector of Tanna.

Tanna Districts, Camp Baubleh,
9th February 1858.

Sir,—Adverting to the remarks in paragraph 26 of my Report on the Panwell Talooka, I have now the honour to submit my proposals for the settlement of the wurkus lands of that district.

2. They have been divided off into Nos., regulated in extent by the size of the holdings and the nature of the tenure. The Rules laid down admit of the Nos. being made as large as 40 acres, but there are few cases where they have reached that limit, their general size being from 15 to 20 acres.

3. There are two recognized forms of tenure on which these lands are held. The portion, for instance, allotted to the rice lands for rab is held as "sootee," on the same conditions as rice lands of that tenure, being considered in fact part of the latter holding, and the other portion, under which is included all other descriptions of this land over which no proprietory right is claimed, is considered Government property. For the future management of the settlement, it was necessary to carry out the separation of these properties in the division of lands into Nos., and the observance of this rule has tended to keep down the size of the Nos. This however is an advantage, as small Nos. are more readily cultivated and transferred than large ones.

4. The measurement of the land was carried out according to the plan of operations recently explained in my letter No. 479, dated 17th September 1857, which is simply that of marking it off into Nos. from the map by taking up points defined at the measurement of the rice lands, or the survey of the village circuit, and

connecting them together, the new lines of boundary thus formed being defined by the erection of stones, and the area of the No. taken from its outline on the map. In cases where the village has a large extent of wurkus a partial remeasurement with cross staff and chain was found necessary, but as far as practicable, the map has been taken as the basis for dividing the lands into Nos., and now that I have had some experience in the working of this plan, I am sastisfied that it may be safely trusted to as the basis of our wurkus measurements.

5. The area measured in this manner was about 26,000 acres, the whole of which was also classified. The work was done for the most part last season by an extra establishment put under Mr. Hexton's charge, and examined by him in part, and partly by Mr. Loudon during the present season, and they report it to have been generally done in a satisfactory way. The great object sought has been that of doing the work as cheaply as possible, which has been effected by employing an extra establishment without any additional supervision charge, and in this case the plan has certainly been successful, as the measurement and classification together have cost only about 11 pies per acre.

6. A rate of 4 annas for wurkus lands was introduced into Rewadunda Talooka last year, and I think there is every reason to suppose that the settlement then made will work well. No complaints regarding the rates were made, and the revenue realized will greatly exceed the former standard. Relying upon the success in that case, I propose the same rate of 4 annas for the coast villages and 3 for the inland ones of Panwell.

7. The assessment from these rates will amount to—

Rs. 2,892 on the allotted lands (sootee).
,, 1,528 on the unallotted or Government waste.

Total Rs. 4,420

The former sum will be regularly realized, but a portion only of the latter, as the land will be tilled for two years and then thrown up for a fallow of three or four or more.

8. Past payments on this cultivation, taking the annual average on a series of ten years, have amounted to Rs. 2,724, and Rs. 3,262 was collected in 1855-56. This includes in both cases the revenue of dullee cultivation as well as that from the wurkus lands of the district under plough tillage. But the survey kumal above given shows only the assessment imposed on the wurkus lands measured into Nos. We require therefore to add the dullee revenue, which is about Rs. 400, as this will be realized separate from and in addition to the revenue from the rates above given. With this addition the kumal considerably exceeds the sum hitherto realized, and I have no doubt the revenue will always greatly exceed its former standard.

9. Arrangements are in progress for introducing the settlement this year, I would beg therefore you will solicit the Commissioner to accord an early sanction to the measure.

I have the honour to be, &c.

(Signed) J. FRANCIS, Captain,
Superintendent Poona and Tanna Revenue Survey.

No. 254 OF 1858.

From J. R. MORGAN, Esq.,
Acting Collector of Tanna,

To E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office, Kolhar,
13th February 1858.

SIR,—In transmitting the accompanying letter, No. 55, of the 9th instant, from Captain Francis, Superintendent Revenue Survey, regarding the settlement of the wurkus land of the Panwell District, I have the honour to request your early sanction to the same as it is proposed that the settlement shall be introduced for the present year.

2. The rate proposed for the coast villages is the same as that introduced into the Rewadunda Talooka last year, viz. 4

annas per beegah and 3 annas for the inland villages, the reason of this difference has not been explained, though Captain Francis speaks with confidence as to the successful results that may be expected by the proposed arrangement.

I have the honour to be, &c.

(Signed) J. R. MORGAN,
Acting Collector.

No. 396 OF 1858.

TERRITORIAL DEPARTMENT REVENUE.

Revenue Commissioner's Office, Camp Surat, 6th March 1858.

Submitted for the instructions of Government.

2. As Captain Francis' proceedings appear to be in accordance with the views already expressed by Government, the wurkus lands being divided into fields, the Revenue Commissioner has intimated to the Collector that the Jummabundee settlement may be proceeded with according to Captain Francis' proposals.

Government letter No. 3370, dated 2nd September 1856, paragraph 19.

(Signed) E. G. FAWCETT,
Revenue Commissioner, N. D.

No. 1127 OF 1858.

TERRITORIAL DEPARTMENT, REVENUE.

To E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.

SIR,—I have placed before the Right Honorable the Governor in Council your communications noted in the margin, relative to revised rates of assessment proposed by the

Memorandum from the Revenue Commissioner, N. D., No. 2504, dated 10th November 1857, and accompanying reports from the Collector of Tanna and Superintendent Revenue Survey and Assessment in that District.

Letter from the Revenue Commissioner N. D., No. 234, dated 8th February 1858.

Memorandum from ditto No. 396, dated 6th March 1858, and accompanying reports from the Collector of Tanna and Captain Francis.

Superintendent Poona and Tanna Revenue Survey and Assessment, for the Panwell Talooka in the Tanna Collectorate.

2. His Lordship in Council has perused with much interest the details of the settlement which Captain Francis has made in the Panwell Talooka, and he has desired me to communicate to you the following remarks on such of the points discussed in the reports which require instructions or which appear to merit special mention.

3. The Jummabundy settlement of this Talooka for 1856-57, has, under orders from your Department, been made according to the Superintendent's propositions, pending the sanction of Government. His Lordship in Council observes from Captain Francis' report that the cultivators of this district, which possesses upon the whole great natural advantages, are generally in good circumstances, and realize profits from the land amply sufficient for their comfortable support. From these and other circumstances which have been brought to notice by that officer, there seems to be no doubt that the proposed rates of assessment, although in a few cases high in comparison with other districts, will be easily paid by the ryots, and I am directed to communicate to you the formal sanction of Government to those rates.

4. Compared with the average annual realizations of the past 10 years, the proposed settlement on the lands under cultivation exhibits a net increase on the revenue to the extent of Rs. 6,242, but, if the assessment on waste (but arable) land (Rs. 2,117) be added to this sum, the whole increase of Revenue will amount to Rs. 8,359.

Survey Settlement on lands under Cultivation	Rs.	1,03,664
Ten years' Realization.	,,	1,02,422
	Rs.	6,242

Total Survey Assessment (including waste land)	Rs.	1,10,781
Ten (10) years' Realizations	,,	1,02,422
	Rs.	8,359

5. Contrasted, however, with the realizations of the last year (1855-56), the survey assessment on the cultivated land of that year shows a decrease of Rs. 2,125; but if the amount of these collections and that of the whole of the proposed assessment (including that of the waste and) be contrasted, the decrease is only

Revenue realized in 1855-56 ...	Rs. 1,10,789
Total Survey assessment (including waste land).....	1,10,781
Rupees	8

Rs. 8. Captain Francis has, moreover, explained that the large amount of revenue realized in 1855-56, was due to a sudden rise in the price of grain, and consequent increased tusser rates, and that no safe conclusions can, therefore, be deduced from that one year's revenue alone. He has further stated that the proposed settlement is calculated "to secure to the State the continuance of the revenue hitherto paid, and perhaps somewhat more, whilst, at the same time, it is calculated to effect a very important end by securing to the ryots the benefits of an equitable assessment." The financial results of the proposed settlement are, therefore, considered by His Lordship in Council to be, on the whole, satisfactory.

6. You will have the goodness to request the attention of the local officers to paragraph 2 of Government Resolution No. 869, dated 21st February 1857, with a view to their not omitting to make the necessary provision for the imposition, if required, of a school rate not exceeding half an anna in the Rupee.

Wurkus Land.

7. Government approve and sanction the settlement made by Captain Francis of the wurkus lands in Panwell, as reported in his letter No. 55, dated 9th February last. They also approve of your having authorized the introduction of that settlement during the current year.

Captain Francis' letter No. 540, dated the 6th December 1856.

Para. 26th, letter No. 55, dated 9th February 1858.

Mr. Jones' letter No. 23, dated the 5th January 1857.

Para. 7, letter No. 254, dated 13 February 1858.

Mr. Fawcett's Memo. No. 2504, dated the 10th November 1857.

Para. 8 Memorandum No. 396, dated 6th March 1857.

8. The observations made by Captain Francis in paragraph 29 of his report, appear to be intended to refer—

1stly, to khars held by ryots who may enjoy the shellotree rights;

2ndly, to khars held by ryots who do not enjoy that right which is retained by Government.

9. Captain Francis says the shellotree right is very valuable, that to confer it on the ryot would be a sacrifice of Government property. But whether the right be intrinsically great or small Captain Francis does not discuss the policy of preserving it in the hands of Government or at once giving it or selling it to the ryots.

10. The interests of the ryots in the preservation of the embankments are great and pressing; not a moment can be safely lost in executing the necessary repairs; while the part of Government is confined to paying the expenses at an estimate subsequently made out at leisure.

11. Such being the case, it seems to Government that Mr. Davies and Mr. Jones had good reason for discontinuing the levy of the "shellotree mun" in the villages settled by them, particularly if the result of Captain Francis' revision of the settlement is represented by the sums above given. The only question would be whether right should be at once sold or given away or be absorbed in the assessment which might be proportionally enhanced, the ryots becoming themselves responsible for the embankments as in the case of other khars.

Repairs to the Embankments of Government Khars.

12. The proposals made by Captain Francis with regard to the execution of these repairs are approved by Government, and are authorized to be acted on. New works of an extensive character should of course be referred to Government in the Public Works Department.

Reclamation of Khajun Land for purposes of Cultivation.

13. Your Memorandum No. 1977, dated 15th August 1854, has been allowed to remain undisposed of, pending the result of a reference which has been made to Dr. Gibson and the Collector of Rutnagherry, regarding the conversion of the unhealthy swamp at Bankote and neighbouring villages into salt batty land. The question now brought forward by Captain Francis will be considered and disposed of in conjunction with the subject of your memorandum above quoted. In the meantime the Governor in Coun-

cil would wish to be informed of the terms under which the several persons, referred to in your letter No. 234 of 8th February last, are willing to reclaim the marshy lands. Information as to the probable expense which the applicants will have to incur in the reclamation, the quantity of ground which they would reclaim, and other particulars should, if possible, be ascertained and submitted to Government.

Izafut Villages.

14. The izafut villages in the Panwell Talooka should be dealt with in the same manner as villages held on similar tenure in Nusrapoor, with regard to which the decision of Government was communicated to you in their Resolution No. 3961, dated the 29th August 1857.

Transfer of Villages.

15. For the reasons stated by Captain Francis, and under the opinions expressed by the Collector and yourself, His Lordship in Council is pleased to sanction the proposed transfer of villages between the Mamlutdar's and Mahalkurry's Divisions of the Panwell Talooka.

I have the honour to be, &c.

(Signed) H. Young,

Chief Secretary to Government.

Bombay Castle, 5th April 1859.

EXTRACT paragraph 14 *of a Despatch from Her Majesty's Principal Secretary of State, No.* 7, *dated* 31*st August* 1859.

Proceedings relative to the introduction of revised rates of Assessment into the Panwell Talooka of the Tanna Collectorate.

14. The rates sanctioned for this Talooka (under which the aggregate assessment of the whole including waste) will amount to Rs. 1,10,781, or Rs. 8,359 more than the average annual realizations of the preceding ten years, appear to be moderate.

REVISED RATES OF ASSESSMENT

FOR THE

REWADUNDA TALOOKA OF THE COLABA SUB-COLLECTORATE.

No. 88 of 1857.

From Captain J. Francis,

Superintendent Poona and Tanna Revenue Survey,

To L. Reid, Esq.,

Sub-Collector of Colaba.

Tanna Districts, Camp Tulleh,
24th February 1857.

Sir,—I have the honour to submit for your consideration a Report, explanatory of the manner in which I propose to effect a revision of the land assessment of Rewadunda Talook.

2. A good description of the statistics and resources of this District will be found in a Memoir on the Colaba Agency by Mr. W. Hearn, Assistant Inam Commissioner, printed by Government under No. VII. of Selections from their Records, and as his information is generally correct, I shall avail myself of it as occasion may require in alluding to past usages of the State; though at the same time I would explain, that my own inquiries, extending over the period of three years since our measurement of the District was commenced, have enabled me to acquire a considerable knowledge of its characteristics, independently of that gained from the above source.

3. I have also on my records a Report by Lieutenant Day on this District, but as it is in the form of a review of Mr. Hearn's, and of some of Mr. Davies's early reports, and contains but little original matter, I have not thought it advisable to forward it. I shall however endeavour by extracts to bring forward any interesting information that is contained in this Report.

4. The District has a sea frontage on its western border of nearly 15 miles in length, extending from a small creek about three miles north of the town of Alibagh to the large tidal river bounding the Hubshee's territory on the south. The boundary follows the course of this latter creek up to a point where it meets the Sagurghur hills on its eastern side. It then runs along the summit of this range of hills till it touches the borders of the Oondehree Talook on the north, whence it diverges westwards till it meets the sea frontage line at the small creek north of Alibagh alluded to above.

5. The coast is marked by a belt of cocoanut and sooparee trees extending almost without a break from north to south. This belt is, however, very limited in extent, generally not exceeding half mile in breadth inland. Beyond these garden lands there is an extensive tract of flat country which comprises the rice cultivation of the District, and beyond this again lies the range of the Sagurghur hills, which, as before mentioned, forms the eastern boundary of the District.

6. Lieutenant Day has given the following historical sketch of the Colaba State:—"The history of Colaba may be told in few words. It seems to have been a nest of pirates from the end of the seventeenth century, at which period I find the earliest record of the Angria family in Grant Duff* up to 1812, when their piracies were finally suppressed by the British Government. They were, in conjunction with the Seedee, whose representative still holds sway on the line of Coast below Colaba at Junjirah with the Sauwunts and other maritime depradators, alternately the friend and foe of the Peishwa and the Portuguese, the cementing cause in the former case being ordinarily that of hostility to the interests of the British."

* Vol. I., page 388.

7. According to the Survey just completed, the total superficial area of the District, including Inam villages,* is 54,235 acres.

* Three in number.

The area of each description of cultivation in the 74 Government villages is shown below, viz.:—

	Acres.
Of culturable rice land there are	13,075
Ditto Baghaet do.	2,392
Ditto Rubbee do.	496
Ditto Wurkus do.	8,260
Total	24,223
Add hill and unculturable of every kind, including sites of villages, beds of rivers, &c. amounting to..	29,279
Grand total of Government land	53,502

8. The Survey was originally entrusted to Lieutenant Day, but circumstances, to which I need not here allude, having thrown some distrust on the accuracy of the work executed under his supervision, a retest of it was subsequently taken, the result of which, and of original test, are shown in the subjoined statement, which also exhibits the test taken by Lieutenant Prescott, by whom the Survey of the District was eventually completed.

Season of	Establishment under charge of	Average Error.
		As. gts.
1853-54	Lieutenant Day	1 26 Original test.
1854-55	Ditto	3 0 Re-test taken by Mr. Rowel, Sub-Assistant.
1854-55	Lieutenant Prescott ..	2 7

9. Like information for the classification test will be found in

the subjoined statement. The details in this and the above are taken from my Progress Report Returns:—

Season of	Establishment under charge of	Average Error.	Acs.	gts.
1855-56	Mr. C. Hexton	In Rice classification	0	7
		In Baghaet ditto	0	6
		In Rubbee ditto	0	8

The latter important operation was entirely entrusted to Mr. Hexton, whose experience and well tried character as a classing officer furnish a safe guarantee for the correctness of this work.

10. I would now proceed to explain what I consider should be the amount of the new rates for rice lands. It was the custom under Angria's Government to collect the revenue in kind according to "ain jinus" or grain rates, in which the assessment of the land was represented, and these same rates have formed the basis of our collections to the present. For the first year after the lapse, I believe, we were obliged to make our collections in kind, but this plan was superseded by a system of cash payments, whose amount has been determined by annually calculating the money value of the grain rates, according to a certain sum per candy, fixed with reference to the price of grain in the bazar in January and February. Such a system necessitates the recalculation annually of the entire assessment of the whole District, entailing on the establishment an amount of labour that leaves little time for the performance of the other duties of their offices.

11. Regarding this system of grain rates it may be said that all rates are primarily calculated on, or represent at least, a certain quantity of grain. It has not been usual in our settlement reports to state what quantity has been assumed as the basis on which our rates have been calculated, but there would seem to be no objection to the adoption of such a course, and one evident advantage attending it is, that should the prices of grain suffer any great reduction suddenly after the introduction of a settlement, such a statement

would furnish the data for making a corresponding reduction in the rates.

12. To understand fully the composition of the present rates, it is necessary to show the complicated way in which they are fixed, and the numerous petty cesses they include, whose amount is, however, entered in the accounts under the regular assessment of the land. Mr. Hearn furnishes full particulars on this head in the following extract:—"To give an idea of the complicated way in which the revenue as calculated in the khureef land, the best plan would be to give the details on one beegha (of 25 pands) or one acre of sweet rice and one of kharapat* land, taking the aeendusts of the former at 10 maunds, upon which solely depends the amount of mostly all the other cesses.

The statement respecting kharapat lands has been omitted.

SWEET RICE LAND.

1st sort, 1 Beegha or Acre.	Mds.	Pyls.
Aeendust	10	0
Babtee	1	6
Mooshira	0	3
Khuradee	0	10
	12	7
Suwaee wurtala, *i. e.* one-fourth of the aeendust and the above cesses taken together	3	1¾
Kussur, at 1 maund per khundee, on 12 maunds. 7 pylies	0	7¾
Fuskee, at 1¼ pylies per khundee, on 16 maunds 4½ pylies	0	1¼
	16	4½

13. This shows us, that in addition to the aeendust, or what may be termed the regular assessment, there are a multiplicity of cesses equivalent to an increase of about 63 per cent.* on the former. These cesses are not separately collected, but form an integral of the present assessment on the land. Mr. Hearn

* In some cases they amount to about 75 per cent.

has given 16¼ maunds as the full Government demand, but it amounts to 17½ in many places, 6¾ of which are made up of the different items he has enumerated. Such high rates however are not general, but confined to what were considered the most productive fields, though there are some instances of their application to whole villages indiscriminately. There appears to have been some kind of classification, as the rates vary from 10½ to 1¼ maunds, not including the babs above alluded to, but the average collections will show that only a small portion of the district could have been assessed at the highest rates, or, more properly speaking, could have paid according to them deducting remissions.

14. Cesses such as many of those enumerated by Mr. Hearn constitute a most objectionable form of levying revenue, and I am somewhat surprised, that their collection should have been so long continued under our Revenue management. They should all be struck out of the account in fixing the new rates, I would propose therefore to take the aeendust or regular assessment, of 10 maunds only however, in place of 10½, as the standard for calculating my maximun rates under the new settlement. The produce of the best rice lands of this District is estimated by Mr. Hearn at 2½ candies of 20 maunds per pucka beegha or acre, an estimate which tallies with the information I have gained on this subject. Our proposed maximum grain rates therefore would be in the proportion of about one-fifth of the gross produce, whilst those of the former Government taken at 17 maunds, to which they amounted, including babs, were about one-third the standard according to the Hindoo law.

15. The next point is to determine the amount of the commutation rate by which our money payment is to be calculated. Last year's rate was fixed at Rs. 15, and this year's I fancy will be about the same sum. But taking the average of the past 10 years, I find the rate has amounted to a little under Rs. 13. In 1852 and 1853 it was only Rs. 11½ and Rs. 10½ respectively, which was a great reduction on the bazar prices of the day; and in 1854-55 you yourself fixed it at Rs. 11. I think I am right in saying it was made lower in that case in consideration of the damage the grain had sustained by a heavy fall of rain that occurred just at the time the

crop had been cut. I don't know why the rates were fixed so low in the previous years above mentioned, but it has been the plan, I believe, to fix them on favourable terms when the season was not a good one, so as thereby to lessen the pressure of the heavy grain rates.

16. I think therefore we may consider the past averages as presenting a very favourable estimate, and that as the tendency of the markets is towards a continuance of the present high prices, we need not be guided strictly by the past alone. What I would propose is to take Rs. 14* as my commutation rate, which is about a rupee more than the average of the past ten years, as above explained, and a rupee less than what the past season's rates were; and at the same time, it is considerably under the bazar rate, which is seldom less than Rs. 17 or Rs. 18 a candy for the best descriptions of rice. Mr. Hearn gives a statement of prices, from 1817-18 to 1849-50. The table is not complete for the whole of this period, but striking the average on the number of years for which returns are given, it exhibits the following result, viz :—

* Per candy, equal to Rs. 7 on the 10 maunds.

Putnee, or First sort Rice.

Rates about the end of December.	Rates during the month of March.	Rates during the month of June.
Rs. a. p.	Rs. a. p.	Rs. a. p.
18 0 8	19 7 4	22 0 0

Our commutation rates should be below the actual bazar prices, so as to leave to the producer a profit to cover expenses attending the carriage of his grain to market. There is a difference of at least Rs. 3 or Rs. 4 a candy between the bazar and proposed rates, a sum much above what such expenses can amount to, and which therefore may be taken as a margin to cover any decline market prices may experience. I have given only my maximum rate, for all lower rates are deduced from the classification valuation.

17. There are a few villages adjoining the Sagurgurh range of Hills, and a few in the extreme south eastern corner of the District (seven in all) which are more distant than the other part of the District from the Ports of Rewadunda and Alibagh and are conse-

quently subjected to comparatively greater expense in the transport of their grain to these Ports for sale or shipment. For these few cases therefore I have made the maximum rate Rs. 6 only.

18. I would extend to the kharapat or salt batty lands (small in extent), the plan of settlement proposed for that cultivation in Panwell Talook. But as some of the khars are better than any of the Panwell ones, I have fixed Rs. 5 as the maximum rates for some of them, in place of Rs. 4-8-0 proposed for the latter. But again there are some few khars adjoining the Roha Creek, which are much exposed and suffer considerably from the influence of the tide of that Creek, for which I propose only a Rs. $4\frac{1}{2}$ rate.

19. The diagram shows that the revenue has been subject to great fluctuations. It has ranged from Rs. 84,680 in 1838-39,* down to Rs. 43,680 in 1841-42. The latter, it is true, was the first year after the lapse, when no defined system of collections could well have been established. Remissions have been almost equally fluctuating in their amount. We have the large sum of Rs. 16,138 remitted in 1853-54, and only Rs. 625 in 1844-45. It is difficult to suppose there was this difference in the crops of these two seasons. The former, as far as I can remember, was not by any means a bad season, the rains were a little too heavy, but the latter must have been a good one indeed! Nothing I think can show clearer than these figures, the great necessity for a well regulated settlement, under which the collections are beyond the caprice of yearly inspections supervised by a Native Establishment.

* For rice cultivation only.

20. The new assessment calculated on the rates above proposed will amount to Rs. 62,291 on present cultivation, sweet and salt rice lands combined. Past collections have been as follows :—

Calculated on the average realizations for 21 years they have amounted to	Rs.	62,150	being at the rate of Rs.	5	8	9 per acre.
Do. do. 10 years	,,	60,105	do.	5	3	10 do.

Five years' revenue under Angria's Government is included in the former case, as the lapse did not take place till 1841, or 16 years.

ago. Our new assessment, it will be observed, exceeds the annual collections in both the given cases. But when contrasted with last year's revenue alone, it shows a reduction of Rs 14,567,* equal to about 19 per cent. The high collections in the latter case are owing partly to the smallness of the remissions given, amounting to only about Rs. 1,765 (on rice lands only), but more particularly to the tusser rate, which was higher than it has ever been fixed in any previous year during our rule, though bazar prices would seem to have justified its imposition. But I attach very little importance to the levy of so large a revenue for one year, for I am persuaded in my own mind, that the district could not afford to pay that amount as a regularly fixed assessment. It is notoriously a fertile country, and possesses great natural advantages in having two such Ports as Alibagh and Rewadunda, whence large quantities of rice are annually shipped for export to Rutnagherry and the Southern Coast, and such a fine communication with Bombay as the sea affords. A consideration of these circumstances has led me to propose the high rate of Rs. 7,† which, comparatively speaking, is considerably above the standard adopted in other districts, yet still I am fully confident the district can afford to pay the assessment resulting from that rate.

*Revenue of 1855-56.	76,858
Survey assessment on cultivation	62,291
	14,567

†The maximum rate is in reality Rs. 7-14-0, as 2 annas per rupee are added to the rate of lands producing a second crop, such as wahal, moong, &c.

21. There is but a small extent of rubbee cultivation, which I think is not at all more valuable than in other districts. Indeed, I should say, it is not so good as in Panwell. I propose therefore no change in my maximum rate for this land, which was Rs. 1½ in Nusrapoor and Panwell. Its assessment at this rate will amount to about Rs. 353 for cultivation, and Rs. 203 for waste. There appears to have been only Rs. 167 of revenue brought to account under this head last year, but as has been noticed in other districts, there is some confusion in the accounts with respect to the revenue for these lands when cultivated with rice, as they are occasionally. There is however no fear of the rates being too high, or they average only about Rs. 1-2-0 on the acre.

22. I shall next explain how I would fix the rates for garden lands. First, we have to consider, that there are two sources from which the profits of this cultivation are derived, or in other words, that the cocoaunt tree produces two kinds of crop. It may be cultivated for the growth of the nut exclusively, or for the production of liquor under the tapping system. The number of trees that may be devoted to the latter source of produce is a matter almost entirely optional with the cultivator, but the profits from the two sources bear no approximate proportion to each other, being at least four times greater when the tree is utilised for the production of toddy. It would therefore seem almost impracticable to fix a land tax which shall be a fair assessment for gardens under both descriptions of cultivation. The number of trees now under tapping would form no secure basis for determining the extent of that kind of cultivation, as the number varies annually, or may be made to do so. The problem, as Captain Wingate says, "is to regulate the assessment of palm gardens, so as to make the cocoanut crop, not merely a paying crop, but one that will yield at least as good if not a better return than is to be obtained from tapping the trees for liquor." Whilst for trees set apart for the latter source of produce, he advocates the levy of a separate tax in addition to, and irrespective of, the fixed assessment.

Paragraph 22 of letter No. 357 of 1852, to the Collector of Rutnagherry.

23. I propose to adopt this plan, and shall show in the sequel how successfully it has worked in the case of the gardens of Rewadunda Fort, assessed by Mr. Law, when the levy of a separate tax for trees tapped for liquor was first introduced into this Collectorate, though such a system would appear to have been in force for some time in the Malwan Talooka of the Rutnagherry Zillah.

24. My classification has embraced three sources of valuation, and the fixed rate is found by combining their several values in the manner hereafter described. These sources are the soil, supply of water, and number of trees to the acre, estimated on the plan of assuming a certain number as the quantity for a full planted garden. For the first I adopted only three classes, which, as

little variation of soil exists in these gardens, was found amply sufficient for all practical purposes. The first class comprises the tract of shell-sand adjoining the beach, which is very favorable to the growth of the cocoanut. The trees will come into bearing in this soil in 7 or 8 years if well watered and carefully attended to. They take from 10 to 12 years red soils with a large mixture of shell-sand, this has been taken as the second class; and the third comprises dark red soils, having little or no shell-sand, and dark brown or black. Very few cases of the latter were met with, for the cocoanut will not thrive in such soils; a mixture of marine deposits, such as exists in the shell-sand, seems an essential to its growth.

25. With regard to the water supply. Irrigation in this tract is entirely from wells, worked with the rât or Persian wheel turned by bullocks, and in a few cases where small wheels are used, by men; but instances of the latter are rare. No where have I seen the moat of the Deccan in use. The water is for the most part slightly brackish to the taste, but this quality does not affect the growth of the cocoanut, but would seem to be rather favourable to it than otherwise. The supply is generally good, but varies considerably in different localities, especially in such as are comparatively distant from the sea. There are many wells, mostly unbuilt, having water sufficient to keep a rât in working for only a month after the monsoon season. They may be said to have no natural springs to feed the supply. Others that will keep one in working for half the dry season, others whose supply runs short for a month or two at the close of hot weather season, and by far a greater number that hold water throughout the year.

26. The several periods up to which the well affords a supply sufficient for irrigation, as indicated above, have constituted the several classes under which I have valued the water supply. The following is the scale used for determining the relative value of each class, viz.—

Wells having a supply sufficient for irrigation throughout the season, were considered 1st class, and rated at .... 8 ans.
Do. do. till within a month or two of the monsoon 6 „
Do. do. for about half the hot weather season .. 4 „
Do. do. for only a month or two after the monsoon. 2 „

The supply of each well has been classed according to the foregoing rules, and as the inspection was not made till the months of April and May and the latter part of March, when the sources of supply are easily ascertained, no difficulty attended this operation.

27. A rât kept in working regularly will irrigate about an acre and a half of land, when therefore there is more than this extent for irrigation under one, the supply for the acre and a half is entrenched upon to the extent of the quantity required for the irrigation of the additional land. The quantity thus assumed as the maximum extent that can be irrigated by a single rât was determined after much careful inspection of a great many gardens, and I am persuaded from inquiry that it forms a safe standard to work upon. Adopting then an acre and a half as the standard extent for a single rât, the rate has been apportioned off by shares with reference to the extent of land when in excess of the given quantity. In a case for instance where there are three acres of land under a rât, the supply would be considered sufficient for only half this extent, the other half would thus remain unirrigated as it were, instead however of taking only the acre and a half, and applying to it the full rate, it is more convenient to share off the land as follows:—

$1\frac{1}{2}$ Acre = 1 share ..... 8 annas.
$\frac{1\frac{1}{2}}{3}$ do. = $\frac{1}{2}$ do. ..... 0 having no water.
$\frac{8}{2}$
4 annas, or the average rate for the 3 acres.

28. This gives us half the full rate for the whole extent, all of which may be irrigated, but with a single rât a full supply for only half of it can be drawn, or what amounts to the same thing, a half supply for the whole extent. In cases where the extent was under the standard, the full rate was applied, but in all cases exceeding it, the rate was apportioned according to the foregoing plan; where therefore there are 3 acres under a first class well* the rate is 4 annas as above shown; 3 annas were under a second, 2 annas under a third, and one anna only under a 4th class well. This plan is well calculated to ensure an equitable apportionment of the water rate, and in my opinion is a great improvement on our former plan of classing wells.

* Supposing it has but one rât.

29. The trees constitute the third source of valuation. I have adopted the plan of assuming a certain number as the quantity to an acre of full planted garden land, and in cases where less than the given number were found, have made a reduction in the extent of land rateable as full planted garden ground, proportionate to the extent represented by the deficiency of trees calculated at the rate of 60 to the acre, that is to say, supposing there were only 60 trees in a garden of two acres, one acre would be valued as full planted, and the other, as without trees, would bear only the land rate, or land and water rate combined as the case might be. Instead however of showing two separate rates in this manner, a table of values* for any given number of trees from one to 60 upwards has been drawn out, and the rate adjusted according thereto. The rate for the two acres in the example above given would be 8 annas, assuming the normal rate of one rupee for 60 trees, as the latter are in the proportion of 30, or only half the given quantity. This plan embraces a more correct form of entry than that of recording only half the land as garden, described above, as in that case the other half would have to appear as jerayet or unplanted garden; whereas the whole of the two acres is supposed to be *bonâ fide* garden ground but thinly planted.

* Say 60 trees = 16 annas,
45 „ = 12 „
30 „ = 8 „
and so on in a regular descending scale.

30. This may be thought rather an arbitrary manner of fixing an assessment, but I shall show that past usage furnishes a precedent for its adoption. Under what is termed the "kuleet" system of assessment prevailing in these gardens, it was the custom to consider 50 trees as the number to a beegha, and where less than that proportion were planted, a land rate was charged for the extent considered unplanted upon the plan explained in the preceding paragraph respecting my own operations. I have adhered as closely as possible to this old standard rule, for as a beegha is equal to from 30 to 35 goontas of our measuremet, about 60 will be a like proportion to the acre, and that is the number fixed upon. More than this are generally planted. I have counted double the number, and Lieutenant Day says he has counted as many as 200

cocoanut trees to the acre. But when the trees are thus thickly planted, the produce per tree is much less than in cases where there are from 60 to 80 to the acre, as they have ample room to expand in the latter case, and their growth is more rapid in consequence. I should perhaps explain that no increase to the rate has been made in cases where the number exceeds 60 to the acre.

31. I am aware that there has been some discussion regarding the plan of assessment proposed for the Rutnagherry garden lands, bearing chiefly upon the point whether trees are to be considered as capital or produce. I shall not enter into the merits of this question, for I maintain that Government has a right to the State's share of the produce of these gardens, and that supposing the trees to be capital, that Government is partly owner thereof, inasmuch as it has contributed towards its production by remitting the land assessment during the period the trees were attaining to maturity. It is notorious, that almost all the gardens of this district were originally formed under the grant of cowls by the late State, varying from 20 to 30 years' duration, during which period the cultivator or proprietor was exempt from the payment of any land tax. These cowls were in fact a contract between the State and the proprietor of the garden, in which the latter agreed to expend his capital in raising a cocoanut plantation, and the State on its part agreed to withhold its land tax till the trees had arrived at maturity, or for a period thought sufficient for the redemption of the expended capital, when the State was to be admitted to a share of the increased produce. If the trees were to be rejected altogether as a source of valuation in estimating the rate, and the latter fixed upon the soil and water only, we should in that case have an assessment, which would be absurdly low for well planted gardens, and the converse would obtain were the rate fixed with reference to the profits of the latter. A scale of values, calculated on the plan above explained, seems to me the best way of practically meeting this difficulty, and as that which has been fixed is regulated so as to admit of the imposition of rates varying from Rs. 12 (my proposed maximum) to Rs. $1\frac{1}{2}$ per acre, such a wide range gives full scope for fixing equitably the assessment of all the different kinds of garden culltivation in this district.

32. I propose then to adopt a maximum rate of Rs. 12 for the gardens of Alibagh and Rewadunda, which are the best in the district, and besides are more advantageously situated in having respectively the benefit of the market and port of those towns for the disposal of their produce without any expense attending its transport. For the gardens of the other villages I have fixed a rate of Rs. 10 only, but I must except from this the small village of Nawehdur Behlee, which is surrounded by a creek, and its communication with the main land intercepted thereby except at low water. This village also suffers from the great inconvenience and disadvantage, for garden cultivation especially, of having no sweet water during great part of the dry season. Eight rupees is the rate proposed in this case, but I am not certain that a smaller sum will not be advisable, for the gardens are fast going out of cultivation, and the trees dying off. Should therefore any modification seem necessary, it shall be adopted and reported hereafter.

33. It is now about six years since Mr. Law fixed the assessment of the garden lands of Rewadunda Fort, similar in every respect to those now reported on, except that they are said to be somewhat more prolific. But this, which is the case to a small extent only, is owing in my opinion almost entirely to the comparatively greater care and labour bestowed on their cultivation. Mr. Law's maximum rate was Rs. 12 on the beegha, with an extra excise tax of Rs. 2 per tree for all trees tapped for producing toddy, levied in addition to the land assessment. There is nothing on record to show how the preliminary operations of this settlement were conducted; all that can be ascertained is that the classification was made by Punchayet, and that there were three different rates fixed, viz. Rs. 12, 10, and 8. As the Settlement has been so very satisfactory in this case, I have had the village classed according to my plan of operations above explained by way of testing that system, and I find that its assessment calculated at the maximum rate of Rs. 12 per acre would amount to Rs. 532. Mr. Law's assessment is Rs. 581, there would therefore be a reduction of about Rs. 50, which is due to the difference between the beegha and acre. There are 54½ of the former and 45 acres 35 goontas by our recent survey. Allowing for

this defference there is a good corresponding agreement in the two settlements, a strong proof in my opinion in favour of the correctness of my system of operations.

34. The effect of my proposals is set forth in the following statement, where the assessment resulting is shown in contrast with the collections of the past year:—

Revenue according to Settlement of 1855-56.			Estimated Revenue under proposed Settlement.					
			Assessment					
Land Revenue.	Dhureba and other taxes credited to Sayer Revenue.	Total.	On present cultivation.	On waste.	On Cowl Lands	Total.	Estimated Revenue from tapped trees at Rs. 2 per tree.	Grand Total.
14,308	2,041	16,349	13,577	142	287	14,006	16,234	30,240

The land revenue, Rs. 14,308 last year, will amount to Rs. 13,577 according to the Survey Settlement. In the former case it includes the amount derived from Bhundar mads or tapped trees, whereas they are in future to form a separate source of revenue, as before explained, and according to the number of trees used for that purpose last year the realizations under this head would amount to Rs. 16,234, or more than the present land and sayer revenue combined. It is impossible to estimate to what extent trees will be devoted to the production of toddy under the arrangement here proposed; but arguing from what has taken place in Rewadunda Fort, an increase under this head is to be anticipated. It is not desirable that it should be so, as a further production of liquor will lead to increased consumption, and the consequent spread of the demoralizing habit of drinking. The tax however here proposed will be a great increase on what the Bhundarees now pay in the shape of excise taxes, amounting to Rs. 2,041 last

year, and may tend to check the increase of this source of produce, whilst at the same time it is to be hoped, that the very favorable terms offered for nut produce will induce the owners of gardens to seek a profit in that kind of cultivation.

35. On introducing the plan of charging a fee for every liquor producing tree, it will be necessary to forego the levy of the present tax on stills as well as all other excise taxes, hereafter enumerated, paid by the Bhundarees, amounting to Rs. 2,041, as shown in the statement in the preceding paragraph. These several taxes are—1st Dhureba, a fee of Rs. 2 levied from all Bhundarees, who either draw or sell toddy in its unfermented state, literally speaking, a tax on the trade. Under this head is also included a licence fee of one Rupee, to which the Bhundaree is subject when he sells fermented liquor. There are two taxes on stills, called the "murkae" buttee, and "kalun" buttee. The former is levied from Bhundarees only who distill and sell liquor. The kalun buttee is levied from distillers residing in villages where no toddy is produced, but I believe this is now included under the general liquor contract of the district.

36. In addition to the above, the Bhundarees of Alibagh pay also a tax called "rendh," which was originally imposed as a licence specially for the sale of spirits within the limits of the Town of Alibagh. This contract or licence, it is said, was to be in force for six months only when originaly imposed, but as usual with Native States, a tax once imposed became a tax for ever. It varies from one to two Rupees in amount. "Post,"* a tax paid in liquor in Angria's time, but since commuted to a money payment, varying from Rs. 1½ to two annas. The sum paid by a Bhundaree under all these different heads amounts to between Rs. 7 and Rs. 8, but this would be in Alibagh only, as the three last mentioned taxes are not levied in the other garden villages where, therefore, a Bhundaree's payment is a little less than three Rupees, being confined to the two cesses first mentioned.

* Literally largess, or drinking money.

37. Nothing can well be more irregular and unjust than the manner in which these cesses are levied. There seems to be no guiding rule, inasmuch as there is neither any fixed number of trees to a still, nor are the parties liable to the tax more clearly defined;

for if information obtained from the Alibagh Tullatee be correct, he would appear to levy Rs. 4 each from a community of Bhundarees residing in one house, *if living together as one family*, but the full tax of nearly Rs. 8 from each, *if living separately*, though under the same roof, and though in each case the whole number were employed in their trade.

38. The Bhundarees of Rewadunda Fort pay the fee of Rs. 2 per tree, but no other excise taxes. They are not permitted to distill spirit in the Fort or to sell it within the limits of the Rewadunda District, but have to convey their toddy in its unfermented state to the liquor contractor at Roha Ushtumee, or some place within the boundary of the Rajpooree District to which the Fort belongs. I would recommend the adoption of this system of management for the gardens of this district. The repeal of the several excise taxes above enumerated must therefore be made prior to the levy of the fee of Rs. 2 per tree.

39. I am somewhat afraid that the collection of the latter will require a greater amount of supervision than the Tullatee of the village can exercise. It will need also vigilant supervision on the part of the Mamlutdar's establishment to ensure correct returns of the number of trees utilised for liquor produce. Nevertheless, I would recommend that this plan of management be tried by way of experiment, so that we may ascertain what the revenue is likely to amount to. After a year or two, it would be better, I should think, to put up for sale the right of collecting this fee in every village. The general contract for the sale of liquor in the district will not be affected by the arrangements here proposed.

40. I have alluded before to the large revenue derived from the gardens of the Rewadunda Fort under the system of taxation here explained, but have omitted to supply particulars. From returns from the Tullatee, it appears that there are about 54 beeghas under cultivation this season, whose land assessment is Rs. 581, and that the number of trees contracted for for liquor produce amounts to 1,385, which will yield a revenue of Rs. 2,770, so that the actual return from these 54 beeghas is Rs. 3,351, being at the rate of above Rs. 60 to the beegha. The number of trees drawn for liquor has been annually increasing—it was 1,295 last year. At the

time Mr. Law's settlement was introduced, I am informed that it was stipulated that the Bhundarees should contract for not less than 800 trees, but it will be seen that half as many again are now in use. The estimate I have given of the probable revenue from this source is based upon the number of trees found from a careful inspection actually being drawn for liquor last season, and it remains to be seen whether this will increase or decrease, but if the tendency is the latter way, and supposing only half of the present number is retained for liquor production, the revenue will still be considerably in excess of last year's realizations under all heads. I consider therefore that this scheme, taking a financial view of the question, holds out most favourable prospects.

41. We have to settle the terms on which land should be given for the formation of new gardens. Two plans have been suggested for this, either to levy only a land rate for the full term of the settlement lease (30 years), or to fix a certain period of exemption from the payment of assessment, at the expiration of which the rate for full planted gardens should be levied. I am inclined to advocate the adoption of the former, as being more simple and perhaps fairer towards the cultivator, and would fix Rs. 2 per acre as the rate to be paid from the date of taking up the land to the expiration of the lease. If the latter plan however seems preferable, I should say the term of freedom from rent should be from 10 to 15 years. During Angria's time 21 years was the period of exemption usually fixed, though in some of the cowls granted during the latter period of the State's existence 30, and in some also 35 years' freedom was granted. It would perhaps be well to try both plans, making the rent free lease for 15 years, and at its expiration levying the full rate of Rs. 12 or Rs. 10 per acre according to the maximum rate of the village to which the land belongs. In both cases however the fee of Rs. 2 per tree should be levied for any trees tapped during the interval of the 15 years' freedom from rent, or the 30 years' payment of land rate; the terms proposed should, in fact, be considered applicable to the land assessment only. This is absolutely necessary to give a stimulus to the cultivation of nut produce in preference to liquor.

42. There is a considerable demand for land for new

gardens, especially in Alibagh and Rewadunda. I would propose therefore with reference to the instructions of Government (marginally quoted) respecting the manner of giving out such lands, to put up to sale the right of occupancy, on the terms above specified, of all eligible sites, and in accordance with the practice introduced into the Poona Zillah, I would sell at once the right of occupancy of the several Government gardens which are now let by annual lease—a system of management under which they have greatly deteriorated in value, owing to the trees having been neglected.

Government Resolution No. 1801, dated 12th April 1854.

43. I conclude that all the cowls granted under the former Government must be respected, and their prescribed period of exemption from taxation be allowed to run out. If I am correctly informed a Register of all these Deeds was kept in the records of the former State, by which all such documents now forthcoming should be tested, and where none are produced, the full assessment should be levied, but upon this point I propose to put myself in correspondence with the Revenue Commissioner for Alienations, and to act under instructions from that department.

44. It remains for me to explain, how I intend to settle the wurkus lands of this district. You are aware perhaps, that in Khalapoor Petta I adopted the plan of incorporating their assessment in the rice land rates by making an increase to the latter proportionate to the value of all the wurkus of the village. Objections to this system have been made by Government, (which I have not yet had an opportunity of replying to,) and its extension to other districts forbidden. It was my intention to apply the system only to the jungly part of Rewadunda, but of course the idea of doing so has been abandoned since the receipt of the abovementioned instructions. There is no doubt that in a district like this, where grass is valuable, it is desirable to measure off the wurkus and grass lands into regular allotments. I have all along advocated the plan for such cases, and had in a measure anticipated the orders of Government in respect to this district, as I had ordered the wurkus of the villages in the locality of Alibagh to be measured off into Nos. when the classification was being made

last year, prior, in fact, to the receipt of the orders above alluded to; and during the present season the lands in all the remaining villages have been regularly divided off into Survey Nos., varying in extent, from 15 to 20 acres in cases where a proprietorship or right to cut grass for rab or other purposes exists, and from 30 to 40 in cases of wurkus fitted for cultivation over which no ownership of any kind is claimed. The work has been done in a rough manner, the Nos. having for the most part been defined by the aid of the map, and their area found by scale measurement taken off from the latter. Measurements of this kind, I should explain, are not perhaps in many cases within five per cent. of the correct area, as our village maps are drawn on too small a scale to ensure greater accuracy than this from scale measurements. But I am of opinion that the area obtained from this process will be found sufficiently accurate for the assessment of land, whose value per acre is comparatively so insignificant.

45. It is my intention that the Nos. thus formed should be managed in every respect as other Survey Nos. are under the Joint Report. Any party therefore objecting to the payment of the rate for his rab land must give in a razenama relinquishing his right over it, or pay the assessment for which he is liable as being the recorded owner of the field, or share of it. I do not anticipate any objections to this in the part of the district near Alibagh or the Coast, as grass there is very valuable, and as it is moreover absolutely necessary for the cultivation of rice, the holders will find it to their interest to retain their rab or kup land. As therefore they will be annually liable for the assessment of such lands whether cultivated (which they will seldom be) or waste, it is expedient that our rate should be low, for the burden of this assessment after all will fall upon the rice, just as much indeed as if included in the rates for the latter under the Khalapoor plan of settlement above adverted to. Bearing in mind these circumstances, I consider that 4 annas per acre is a fitting assessment for the best level wurkus or grass producing land, and according to our classification of these soils the rates will be 3 annas and 1½

but in that case the assessment will be paid only in seasons when the Nos. are cultivated.

46. In the Turufs of Oomteh and Bhamungaon there is a considerable extent of hill and wurkus land, but it is not so valuable there, as there is no market for grass near, I propose therefore to fix a maximum rate of 3 annas for the villages of this part of the district. It is possible that in villages circumstanced as some of these are, that is, having a large extent of hill land, the cultivators in the course of a year or two will relinquish what are called their rab lands, and draw the material for rab from the unallotted lands of the villages lying waste. In other districts of the collectorate far removed from any market, where grass is literally speaking of no marketable value, such as Morbar, I should certainly anticipate difficulty in collecting regularly an assessment from rab lands without reference to cultivation. But, however, it would be out of place to dwell upon this subject here, suffice it to say that such a difficulty is not likely to occur in this district, for which the proposed plan of settlement may be safely adopted.

47. The revenue under these proposals will amount to :—

953	from the rab or allotted land.
521	from the unallotted do.
Total..... 1,474	

The former item we may anticipate will be annually realized, but the revenue from the latter source will fluctuate, and not above half of it perhaps will be regularly paid. But even if that portion of it be realized, the result will be favorable, when we consider that Government has not realized on an average more than about Rs. 750 from this source of cultivation.

48. A summary of the result of my proposals, under all heads, will, I think, place the Settlement before you in a clear light needing no further explanation.

Revenue derivable from the Survey Settlement herein proposed.

Description of Cultivation.	Assessment on			Estimated Revenue from Excise Tax.	Grand Total.
	Cultivation.	Waste.	On the two combined.		
				Rs.	Rs.
Rice land	62,291	1,709	64,000	....	64,000
Rubbee land	353	203	556	....	556
Garden do.	13,577	429	14,006	16,234	30,240
Wurkus do.	953	521	1,474	....	1,474
Total...	77,174	2,862	80,036	16,234	96,270

Past collections under the above heads, taking the average on 21 years, have amounted to.....Rs. 78,113
Do. do. 10 years.. ... ,, 75,739
And last year's revenue was.....,, 92,112

It will be seen therefore that the estimated survey kumal exceeds even last year's high collections, including therein the levies from Dhureba taxes, amounting to Rs. 2,041, omitted however in the foregoing statement. In no previous Settlement that I have submitted to Government have the results been so encouraging for the future, and in no case, I may confidently add, will the assessment be more easily paid.

49. It is not improbable I may have omitted the mention of some matters of importance connected with the contract system for the sale of spirits throughout the district. I have had no experience in the working of this system, and would beg therefore you will kindly supply any omissions under this head, and correct any mistakes I may have committed in my description of it, so far as may affect the working of the proposals herein made.

50. I find that I have omitted to explain, that for this season it will be necessary to collect the revenue from Baghayet lands according to the present assessment and mode of excise

taxation. For it would be unfair towards the cultivators to levy the revised settlement and its additional excise tax of Rs. 2 for each liquor producing tree, as no notice of our intention of doing so has been given. All the papers necessary for the introduction of the Settlement are being prepared, and the amount of each cultivator's payment will be explained to him—the Settlement will in fact be introduced and entered in the acounts, but the revenue will not be realized according to its assessment but according to present payments, as above explained.

I have the honour to be, &c.,

J. FRANCIS, Captain,
Superintendent Poona and Tanna Revenue Survey.

No. 175 OF 1857.

From LESTOCK REID, Esq.,
Sub-Collector of Colaba,

To the COLLECTOR OF TANNA.

Colaba Sub-Collector's Office,
Camp Rullowda, 23rd April 1857.

SIR,—I have the honour to submit the accompanying Report from Captain Francis, Superintendent of Revenue Survey and Assessment, on the proposed revision of the assessment in Talooka Rewadunda of this Sub-Collectorate, upon which I have to offer the following remarks.

2. The Report embraces two topics, first, the revision of the land, and secondly, of the Baghayet or garden assessment.

3. The present system in force of collecting the Baghayet assessment will have to be retained this year for the reasons stated in paragraph 54 of the Report. I do not therefore propose now to offer any remarks upon it.

4. Captain Francis has correctly estimated the importance of the question of the application of the Abkaree laws to this District (paragraph 62).

DIAGRAM Exhibiting the exte
CULTIVATION for the last 21 Y
Division of REWADUNDA TALOOK

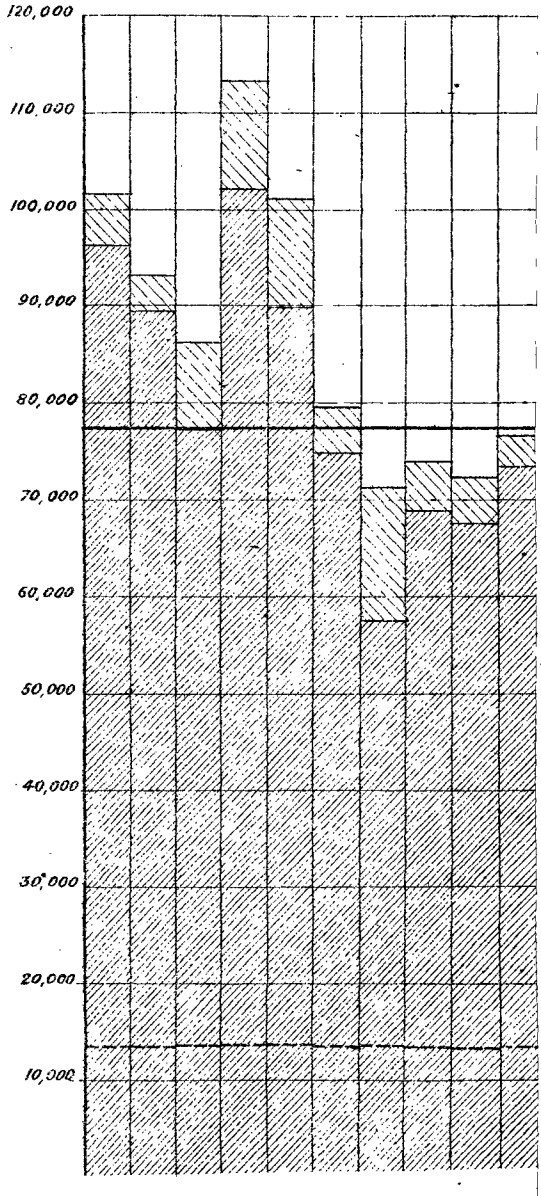
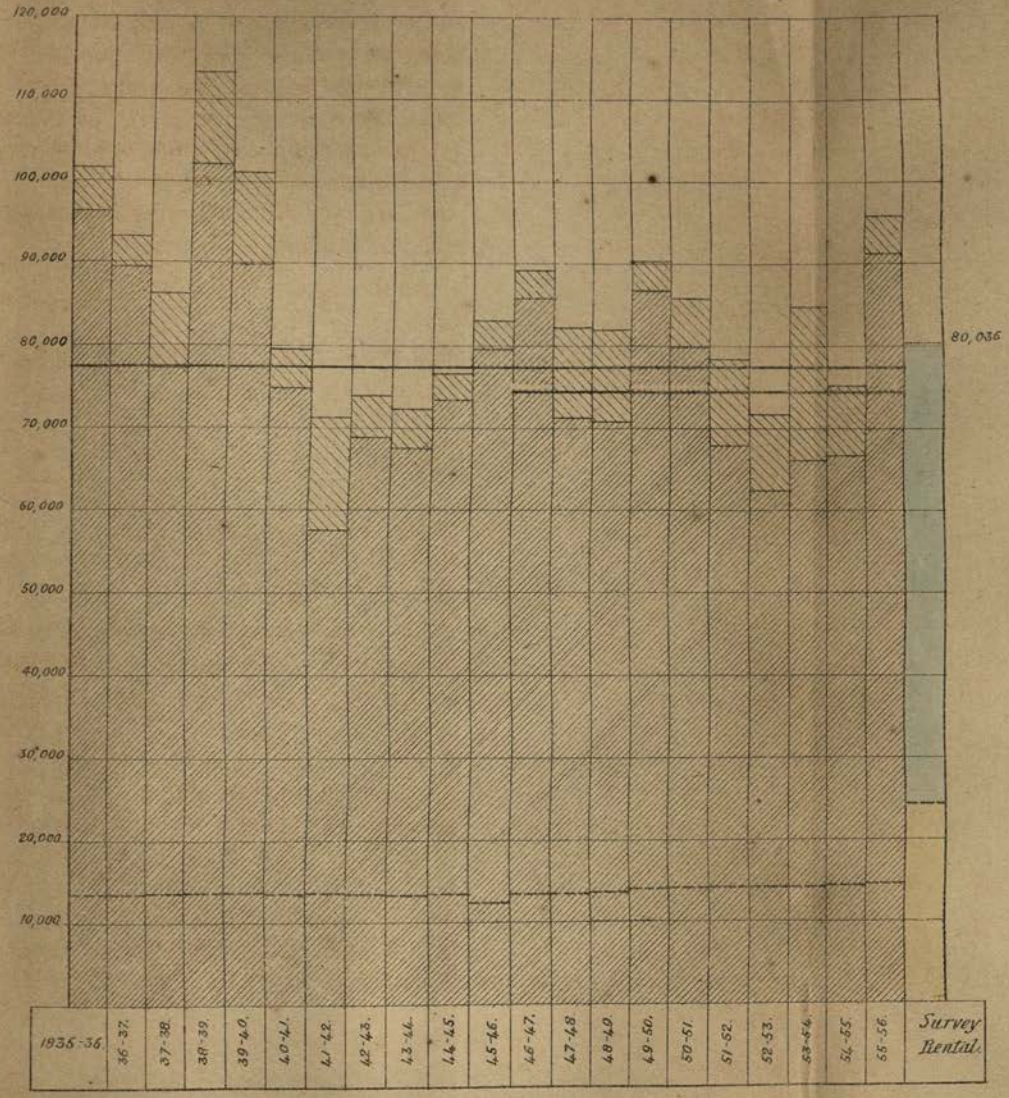


DIAGRAM Exhibiting the extent of Government LAND annually under CULTIVATION for the last 21 Years in 74 Villages of the MAMLUTDAR'S Division of REWADUNDA TALOOK and its Gross and Net Assessment,



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summits of the *Darker Colored* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Black* Lines mark the average Net Rental for 21 and 10 years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1855/56.*

Cultivated Acres	*14,373.*
Assessment thereon Rs.	*96,080*
Actual Realizations . ,, .	*91,335*
Remissions. ..... ,, .	*4745*

5. It is obviously most desirable to introduce or imitate as much as possible the provisions of Act III. of 1852, which have been found to work so well throughout the country. Till therefore the question is definitively settled as to the system to be pursued with regard to the manufacture and sale of the liquor produce of the trees which will be subject to an extra tax of Rs. 2 each tree, it would be useless to entertain any proposal for a perfect revision of the assessment, both on account of its intimate connection with the subject, and the great influence it will exercise upon its practical working.

6. I am not in a position yet to state my opinion on this difficult subject, but will submit a separate report in due course.

7. For the rest I beg to adopt the Superintendent's report as my own. The rates proposed are both low and equitable, and accord with my experience as to the requirements of the district.

8. The first 12 paragraphs of the Report are taken up with a description of the past history of the Talooka and the working of the Survey establishment.

9. In paragraphs 13 to 17 the Superintendent has explained the mode of assessment under the former Government. It presents the same features which are to be found in most other Native States, and which are so well known. If the revision did nothing more than abolish at one sweep the various arbitrary cesses which added from one-half to two-thirds to the natural rental, it would still be entitled to commendation.

10. In his 17th paragraph the Superintendent proposes to take the rate of 10 maunds instead of 10½ maunds as the standard for calculating the new rates. I find out of 12,940 beeghas of khurreef land under cultivation for 1844-45 (any other year would give a similar result), 4,099 beeghas are assessed at 10½ maunds rates, and only 5 beeghas at 10¼ maunds, and 600 beeghas at 10 maunds. This furnishes a good standard of comparison by which to judge of the difference of the proposed and present rates.

11. Paragraph 18 treats of the amount of the "tussur" or commutation rate to be determined, by which the money payment is to be calculated. The "tusser" rates are entirely dependent on the bazar prices, and being fixed in January or February, it is the

practice for the leading Sowkars, and indeed of all classes, to buy and sell up to that time at the lowest rates practicable, or at disguised rates, in order to obtain a favourable commutation.

12. They are generally fixed at one, two, or three rupees below the market prices for rice, and one or two rupees for the wurkussee grains, and these again are lowered one to two and three rupees for localities distant from bunders or markets.

13. It has also been the custom to grant remissions for failure of crops and an indiscriminate remission for all waste lands which has naturally had an injurious effect on cultivation. The "tussur" rates ought in theory to have provided for these and the like contingencies. Under these circumstances the average of the "tussur" rates can hardly be looked upon as a satisfactory standard for calculation, though it is the best as being the only one available.

14. The rates for the last two years, 1855-56 and 1856-57, have been Rs. 15 the highest, that have been imposed since the lapse in 1840-41. In 1854-55, the rates were only Rs. 11, and the Superintendent has rightly inferred (paragraph 18) that they would have been higher, but that unusually heavy falls of rain (the precursors of the hurricane of November 1854) damaged to a great extent the standing and unstacked reaped crops. So early as November the bazar rates stood at Rs. 15.

15. Perhaps the only point upon which any two individuals would agree in respect to the "tussur" rates is that they had much better be abolished, and Government are prominently interested in the same view. A good harvest and small demand produces low rates, and Government suffers when it should gain. A bad harvest and a brisk demand raises prices to a fictitious value, but Government suffers in the necessity for granting remissions. A good harvest and a good demand is the only condition by which Government can get its legitimate returns. This has been the case during the last two years, 1855-56 and 1856-57, and hence the rise in the "tussur" rates to Rs. 15. There was an extraordinary exportation of rice at the close of last season (1855-56) to the Malabar and Coromandel Coasts, and this year the war has been a perfect mine of profit. Early in November a company of native merchants from Bombay entered

into a contract for 1,000 khandees of rice with the villagers of Rewus, Sarul, Mandwa, &c., along the south of the harbour, at Rs. 19 per khandee.

16. Such years as these, however, are the exception and not the rule, and I therefore consider that Captain Francis has acted with a wise discretion in rejecting them as data.

17. (Paragraphs 19 to 23). In paragraph 19 Captain Francis proposes to fix the commutation rate at Rs. 14, which is close upon the average of the past 10 years (rejecting the two latest years as already stated). This is an equitable rate, and has been the *fixed* commutation rate of the greater part of the Ryghur Talooka for many years, where it has never been considered oppressive. The conditions of the two Talookas are pretty nearly equal with respect to soil and other features except in the proximity of Rewadunda to Bombay where it has the advantage.

18. The maximum rate for the rubbee cultivation is fixed at Rs. 1½ (paragraph 24). It is small in quantity and of middling quality. It should be left as proposed, being similar to the cultivation in the Panwell and Nusrapoor Talookas, where the same rates prevail. The same rate was the maximum for both the Rewadunda and Oondehree Talookas under the former Government.

19. Paragraphs 25 to 45 relate to the Baghayet assessment (see paragraph 3 of this letter).

20. (Paragraph 46). There can be no question that all the cowls granted under the late Government,—if there be no fraud apparent,—must be respected. A tolerably correct register of all such grants was made by the Political Superintendent, Mr. Davies, just after the lapse, and is still on the records of my office; but in many instances it has been since found that persons have neglected to record them. I do not apprehend there will be any difficulty on this score. Most of the cowls have become cancelled by lapse of time.

21. It only remains to notice the rates proposed for wurkus land (paragraphs 47 to 49). The plan adopted in the Khalapoor District not having been approved, there is no remedy but to measure off the wurkus and grass land into separate allotments as proposed. This is undoubtedly the better plan, wherever practicable, and there are only a very few localities (if any) which will offer any

obstacles in this district; but when tracts of grass and wurkus land of enormous extent, comprising high precipitous hills, deep vallies, &c., a perfect wilderness of nature, have to be treated as in the three Districts of Ryghur, Rajpooree, and Sanksee of this Sub-Collectorate, and the expense of measurement is compared with the value of the return; the problem will be a very difficult one to solve as to any other better arrangement than that proposed for Khalapoor.

22. The rates fixed are extremely moderate, and except for the consideration that the wurkussee grains form the chief articles of food with the labouring classes, and the hill and grass land supply the principal materials for cultivation might have been increased. The Superintendent has judiciously determined to treat these lands in all respects as Survey Nos. under the Joint Report (paragraph 48). I agreee with him in thinking that no difficulty may be anticipated in collecting regularly an assessment on rab land without reference to cultivation (paragraph 49). At any rate the experiment should be tried.

23. A summary of the result of the Settlement is exhibited in paragraph 51. I have only to congratulate the Superintendent upon the financial success attending his proposals.

24. In conclusion I would beg to apologize for the delay in forwarding this report. The diagrams* did not reach me till a week ago, and I was averse to sending it on without its accompaniments. I trust the Revenue Commissioner N. D. will be pleased to sanction, under the explanation given by the Superintendent (in paragraph 53), the introduction of the rates for this season; the principal papers will all be ready by the end of this month, and there is nothing wanting but sanction to commence the work.

* Three forwarded in a separate case.

25. Care will be taken to communicate to the people the orders of Government with respect to the imposition of a school rate if deemed necessary, as expressed in their Resolution No. 869, dated 21st February 1857.

I have the honour to be, &c.

(Signed) L. Reid,
Sub-Collector.

Colaba Sub-Collector's letter No. 175, *23rd April* 1857, *and Captain Francis's No.* 88, *24th February* 1857, *received with the First Assistant Collector in charge Tanna's letter No.* 734, *29th April* 1857.

No. 2592 OF 1857.

Tanna District, Revenue Commissioner's Office,

T. D.—REVENUE. *Camp Matheran,* 19*th November* 1857.

Submitted for orders.

2. The papers quoted above were received through the First Assistant Collector in charge, Tanna, Mr. Boswell, whose letter is not forwarded. He having, as he explains, no personal knowledge of the subject, refrains from offering any observations.

3. The financial results of the Settlement of Talooka Rewadunda, in the Colaba Sub-Collectorate, proposed by Captain Francis, and concurred in by Mr. Reid, are very favourable, notwithstanding that the dhureba taxes, amounting to Rs. 2,041, have been remitted. The total revenue by the revised assessment amounts to Rs. 96,270, which exceeds the realizations of 1855-56 by Rs. 4,158.

Sub-Collector's paragraph 23.
Superintendent's paragraph 51.

4. The last however was a particularly favourable season; in consequence of a great demand for rice then prevailing, the "tussur" or commutation rates were higher than usual; so that comparing the average collections of the past 21 and 10 years there is an increase of Rs. 18,157 and Rs. 20,531 respectively.

5. The Superintendent and the Sub-Collector agree in thinking that the new assessment will be realized without difficulty.

6. The paragraphs quoted in the margin explain the grounds upon which the proposed rates for both sweet and salt rice lands have been fixed, from which it appears that several items which might have been taken into con-

Sub-Collector's paragraphs 9 to 17.
Superintendent's paragraphs 13 to 23.

sideration have been entirely rejected. The reasons adduced by the Superintendent for this proceeding seem fair.

Superintendent's paragraph 21.

7. The settlement proposed for the salt rice lands is on the same principle as that introduced in Panwell, discussed in the correspondence submitted with the Revenue Commissioner's Memorandum No. 2504, dated 10th instant.

Sub-Collector's paragraph 18. Superintendent's paragraph 24.

8. The rubbee lands are not extensive in the Rewadunda Talooka, they are however considered equal in quality to those of Nusrapoor and Panwell, and are assessed on the same scale.

Sub-Collector's paragraphs 3 to 6 and 19. Superintendent's paragraphs 25 to 44.

9. The paragraphs marginally noted relate to garden lands. As considerable change of system is involved for which the people would not be prepared, the new assessment on garden lands is not introduced this season, in order that due notice may be given. The Sub-Collector reserves his opinion on this part of the question and promises further report.

10. The cocoanut trees are considered to produce two crops, one the nut and the other the juice. Three rates have been proposed, viz., Rs. 12, Rs. 10, and Rs. 8; the latter is confined to one village only, the gardens of which are fast going out of cultivation, in regard to which the Superintendent thinks that a further reduction may be necessary. In cases where the cocoanut trees may be kept for the purpose of being tapped an extra tax of Rs. 2 per tree is proposed. This system has been in operation in the gardens of the Fort of Rewadunda for several years, and is considered to have worked satisfactorily.

11. The extra cess of Rs. 2 per tree is considered likely to check the produce of liquor, and probably may do so in some degree, though it is to be feared that the profit from this source is too great to warrant expectation of much good effect. The principle however is well directed: existing taxes on stills and Bhundaries are, on the introduction of this system, recommended for abolition.

12. In paragraph 42 the Superintendent points out the difficulty of collecting the proposed excise tax on the trees, and suggests that

after a trial of a year or two, to ascertain the value, the right of collecting this tax be put up to auction as a farm, which seems an advisable course.

13. In paragraph 44 the Superintendent proposes two methods of exemption for newly planted gardens, the first to take a land rate of Rs. 2 per acre only for the full term (30 years), the second to give an exemption of about half the period. Captain Francis gives preference to the former. I do not clearly understand the reason for this preference. It would appear that the latter would be both more convenient to the cultivator and more profitable to Government; till the trees begin to produce the cultivator has no return from which to pay the Rs. 2, but he will have no difficulty in paying the full rate when the trees do bear. The second would produce more to the revenue. According to the first rule an acre would pay only Rs. 60 for the whole term of 30 years, while by the second it would pay Rs. 150 or Rs. 180 according to the rate, exclusive of the excise fee for the tapped trees in each case.

14. In paragraph 45 the Superintendent recommends that sites required for new gardens should be put up to auction as has been done in Poona; the Revenue Commissioner sees no objection to this proposal, which is much preferable to the present system, under which the gardens are represented to be deteriorating.

Superintendent's paragraph 45.

15. Genuine cowls given by the former Government must of course be respected: the Superintendent proposes to place himself in communication with the Revenue Commissioner for Alienations in regard to these documents.

Sub-Collector's paragraph 20.
Superintendent's paragraph 46.

16. The wurkus lands in this Talooka, not being very extensive, have been separately assessed by fields marked off by means of the map, and as grass is valuable, or the ground is so for the supply of "rab," such fields are to be paid for, whether cultivated or not, or otherwise they must be relinquished. The rates proposed are low, being 4 annas per acre for the best kind, and descending to 1½ annas for the inferior; where no proprietary right is claimed (the Superintendent probably intends right of occupancy),

Sub-Collector's paragraphs 21 and 22.
Superintendent's paragraphs 47 to 50.

the land is to be paid for when cultivated only. The Revenue Commissioner begs to refer to Government Resolution No. 4863, dated 10th instant, which allows a discretion to the Superintendent in such cases.

17. As the season was far advanced when the report came to hand, sanction of this Department to introduce the proposed settlement with the exception of the garden lands was sent to the Collector of Tanna.

Sub-Collector's paragraph 24. Superintendent's paragraphs 53 and 54.

18. It will be observed that the Sub-Collector promises to make known to the people concerned the intention of Government as regards the levy of a school rate in addition to the ordinary assessment.

Sub-Collector's paragraph 25. Government Resolution No. 869, 21st February 1857.

E. G. FAWCETT,
Revenue Commissioner, N. D.

No. 1258 OF 1858.

TERRITORIAL DEPARTMENT, REVENUE.

To E. G. FAWCETT, Esq.,
Revenue Commissioner, N. D.

SIR,—I am directed to communicate the following observations and instructions of Government on your Memorandum No. 2592, dated the 19th November last, submitting a letter from the Sub-Collector of Colaba, handing up a report from the Superintendent of the Revenue Survey and Assessment, Poona and Tanna, on the subject of the revision of the land assessment of the Rewadunda Talooka.

2. The rates proposed by the Superintendent have been pronounced by the Sub-Collector to be both low and equitable, and Captain Francis and Mr. Reid agree in thinking that the new assessment will be realized without difficulty.

3. Under these circumstances, I am desired to inform you that the Right Honorable the Governor in Council is pleased to sanction the proposed settlement as regards the rice and rubbee as well as wurkus lands, and to approve of your having authorized its being at once introduced.

4. Captain Francis proposes three rates of assessment for cocoanut plantations, viz. Rs. 12, Rs. 10, and Rs. 8. He also proposes to levy an extra tax of Rs. 2 per tree in cases where the cocoanut trees are kept for the purpose of being tapped (existing taxes on stills and Bhundarees being abolished on its introduction). These rates appear to His Lordship in Council to be reasonable, but before according his formal sanction to them he desires to be put in possession of the opinion of the Sub-Collector of Colaba on the whole subject of Bhagayet assessment. You will have the goodness, therefore, to instruct Mr. Reid to expedite the transmission of the further report which he has promised to submit.

5. Government would also wish to be put in possession of Mr. Reid's views relative to Captain Francis' proposals with regard to the assessment of newly planted gardens, as also on his suggestion that sites required for new gardens be put up to public auction.

6. In conclusion I am desired to state that Captain Francis did right in placing himself in correspondence with the Revenue Commissioner for Alienations with regard to the cowls granted by the late Government, and that he should be guided by the instructions which may be communicated to him by Mr. Ellis.

I have the honour to be, &c.

H. Young,
Chief Secretary to Government.

Bombay Castle, 21*st April* 1858.

REVISED RATES OF ASSESSMENT

FOR THE

OONDEHREE TALOOKA OF THE COLABA SUB-COLLECTORATE.

No. 38 of 1858.

From Captain J. Francis,

Superintendent, Poona and Tanna Revenue Survey,

To L. Reid, Esq.,

Sub-Collector of Colaba.

Tanna Districts, Camp Callian,
28th January 1858.

Sir,—I have the honour to lay before you a report on the rates of assessment that I beg to propose for the Oondehree Talook of your charge.

2. Oondehree contains 130 villages, four of which are wholly alienated, and two partly so, half of their annual revenue being paid in cash to the alienees from the Talook Treasury. But as their Jummabundy Settlement has been regularly made by Government, both villages will come under the operation of the new rates according to the rule laid down for such cases in the orders * of Government dated 13th March 1851.

* *Vide* Rules relative to the survey of alienated villages.

3. Fifty-seven of the Government villages, situated in the tract of country called the kharapat or salt-batty growing lands, were surveyed and assessed by Mr. Jones in 1852-53, and as they have a guarantee for 20 years of the rates then introduced, my present proposals will not apply to them, but will embrace the remaining 67 Government villages, as also the two partially alienated ones alluded to in the foregoing paragraph.

4. The Oondehree and Rewadunda Districts together comprise the tract of territory commonly called Angria's Colaba. Oondehree occupies that portion of it defined by the Thull creek on the south, by the sea coast on the west and north, and by the Nagotna river on the east to the borders of that district. Proceeding westwards from this point, the boundary stretches across

to the Sagurgurh hills, the watershed line of part of that range being for the most part the division line between the two districts. That is to say, the country between the hills and the Nagotna river on the east belongs to Oondehree, and chief part of that between the hills and the sea coast on the west to Rewadunda. The natural boundary formed by this range of hills has not however been adhered to throughout in the original territorial division of the two districts. It would have been better had it been so, and I purpose in the sequel to submit some proposals for a fresh distribution of the villages of the two districts calculated to make their boundaries more subservient to the natural features of the country, and the villages more conveniently situated with reference to kutcherry station.

5. As regards natural features, productions, and local usages, there is no dissimilarity between the two districts, and what has been recorded regarding Rewadunda, in any of these respects would apply to Oondehree. The two districts are in fact so similar that their rates of assessment might have been more conveniently discussed in one report, but the state of the survey operations did not admit of this course being adopted, Oondehree being under classification at the time Rewadunda was reported on last year.

6. Our survey of Oondehree was carried out in the seasons of 1855 and 1856. The supervision of the measurement was originally entrusted to Lieut. Prescott, but subsequently devolved upon Lieut. Hobson, owing to the former officer's promotion to the charge of the Nuggur Survey in 1855. I have already laid before Government in my Annual Progress Reports of 1855-56 the details of their test of the work, from which the following summary of results is extracted :—

Season of	Establishment under charge of	Average Error on the Season's Test.
		Acres. Gts.
1854-55.	Lieut. Prescott	2 5
1855-56.	Lieut. Hobson.....	211

7. According to our survey, the superficial area of the district is 73,281 acres or about 113 square miles. Mr. Hearn makes its area 109 in his Statistical Report of the Colaba Agency. This trifling difference in the two estimates may, I think, be attributed to the manner in which Mr. Hearn's areas were calculated, which he informs us was by the process of "making an accurate enlargement of Captain T. Jervis' map according to a scale of one inch to a mile." Slight errors would occur under this process, however carefully done. The following is a detailed statement of the different heads under which the above area is brought to account in the survey papers, viz: —

	Acres.
Of Govt. rice land bearing assessment, there are	10,675
Do. Rubbee do. do.	830
Do. Garden do. do.	876
Do. Wurkus do. do.	25,976
Of unarable, including beds of rivers and sites of villages, &c., there are	13,189
Of alienated land there are	101
	51,647
Add—Area of the kharapat tract measured by Mr. Jones, containing	19,245
Area of four alienated villages	2,390
Grand total....Rs.	73,281

8. The classification was commenced under Lieut. Taverner in 1856, but chief part of the work was done by Mr. Hexton last year. A large test was taken by each officer. Their returns give the following general result:

Season of	Establishment under charge of	Average Error of the Season's Test.	
		As.	Pies.
1855-56.	Lieut. Taverner.	0	7
1856-57.	Mr. Hexton.	0	7

9. The present settlement is based upon a rough survey of the district made by Angria's government. The areas were computed in beeghas, at the estimate of about 34,844 square feet to a beegha,* but the work must have been roughly done, as the total area of rice land recorded in the accounts is only 7,786 beeghas, and according to our recent survey the rice lands under cultivation last year amount to an extent of 9,273 acres. There has therefore been an extent of 1,487 acres—supposing the beegha and acre to be of the same size—held apparently rent free, or that much land at least enjoyed by the cultivators over and above what they were assessed for. This extra land may, I think, be accounted for as partly due to the faulty measurements of the old survey, and partly to small extensions of the limits of old fields by the formation of new rice lands. The fact of there being so much more land under tillage than is entered in the accounts is important to our subject, inasmuch as it proves that the present assessment has not been paid from the cultivation of only 7,786 beeghas, but of 9,273 acres.

*An acre is equal to 43,560 square feet.

10. But the assessment though fixed upon the beegha has been shown in grain, and was collected in kind also during Angria's government; but since the district has been under our management, this grain rent has been commuted to a money payment at a certain rate per candy, fixed annually by the Collector. We have a clear illustration of the evils of the commutation system in the following remarks on the subject, extracted from your letter handing on my Rewadunda Report:—"Perhaps the only point upon which any two individuals would agree in respect to the tusser rates, is that they had much better be abolished, and Government are prominently interested in the same view. A good harvest and small demand produce low rates, and Government suffers when it should gain; a bad harvest and a brisk demand raises prices to fictitious value, but Government suffers in the necessity for granting remissions. A good harvest and a good demand is the only condition by which Government can get its legitimate returns."

11. For Rewadunda last year I fixed 10 maunds or half a candy of rice as the maximum grain rent for rice lands converting

it into a money payment at the commutation price of Rs. 14 per candy, making the money rate therefore Rs. 7. But as an addition of 2 annas in the rupee is made under our classification rules to the rate of lands capable of producing a second crop, my maximum rate was in reality Rs. 7-14-0. As I have said before, Oondehree bears a marked similarity to Rewadunda in all points affecting rates of assessment, and I propose therefore to adhere generally to the rates introduced into the latter district. A few of the Oondehree villages are, however, better situated with reference to facilities of communication with the Bombay market than any part of the other districts. There is first the Rewus creek on the north, which provides an easy passage for boats into the open sea in front of Carinjah, and it is only two hours' sail from there to the Apollo Bunder. There is a small bunder at the village of Rewus, which makes this a very convenient spot for the exportation of produce. The village of Mandwa again, the most northerly in the district, is another good spot for the shipment of grain. It is nearer to Bombay than Rewus, but, being an open roadstead, is not perhaps quite such a convenient spot for the embarkation of produce, as boats have to keep out from the shore a little distance; but still a considerable quantity of rice is embarked here for the Bombay market, and the place has the great advantage of being only about 10 miles distant from Bombay.

12. I am of opinion that the villages in the tract of country within a short distance of these places should have a little higher rate than any others in the district, or in Rewadunda either, and have therefore selected 12 of them thus situated for a rate of Rs. $7\frac{1}{2}$ for rice, or Rs. 8-7-0 including the second crop rate. This is an addition of $\frac{1}{2}$ a rupee on the Rewadunda rate, an increase which the circumstances of the case seem to require.

13. For the other part of the district I adhere to the Rewadunda rates, with the exceptions noticed below:—

First.—In the case of eight villages situated in the southern corner of the district, and bordering upon the Sagurgurh hills, I propose to make the rate Rs. 6 only. I make this reduction because

of their being distant from market, and not within easy reach of water communication with Bombay, for which the rest of the district is so favorably situated.

2ndly.—Beyond these on the south, scattered amongst the spurs of the Sagurgurh hills, is a group of six jungly villages still more unfavorably circumstanced, most of them not being approachable by carts; for these therefore I propose to make a further reduction of Rs. 1, that is to say, to fix Rs. 5 as their rate. Villages of this character are generally thinly populated and often unhealthy; a low assessment therefore is very necessary to foster cultivation in such tracts.

14. Summing up the results of the foregoing proposals we have—

12	Villages brought under the	Rs.	7½ rate.
43	Do.	do.	7 do.
8	Do.	do.	6 do.
6	Do.	do	5 do.
Total....69			

15. The assessment resulting from these rates amounts to Rs. 56,315, of which Rs. 53,941 falls to the lands under cultivation last year, and Rs. 2,374 to the waste. The annual value of past collections has been as follows:—

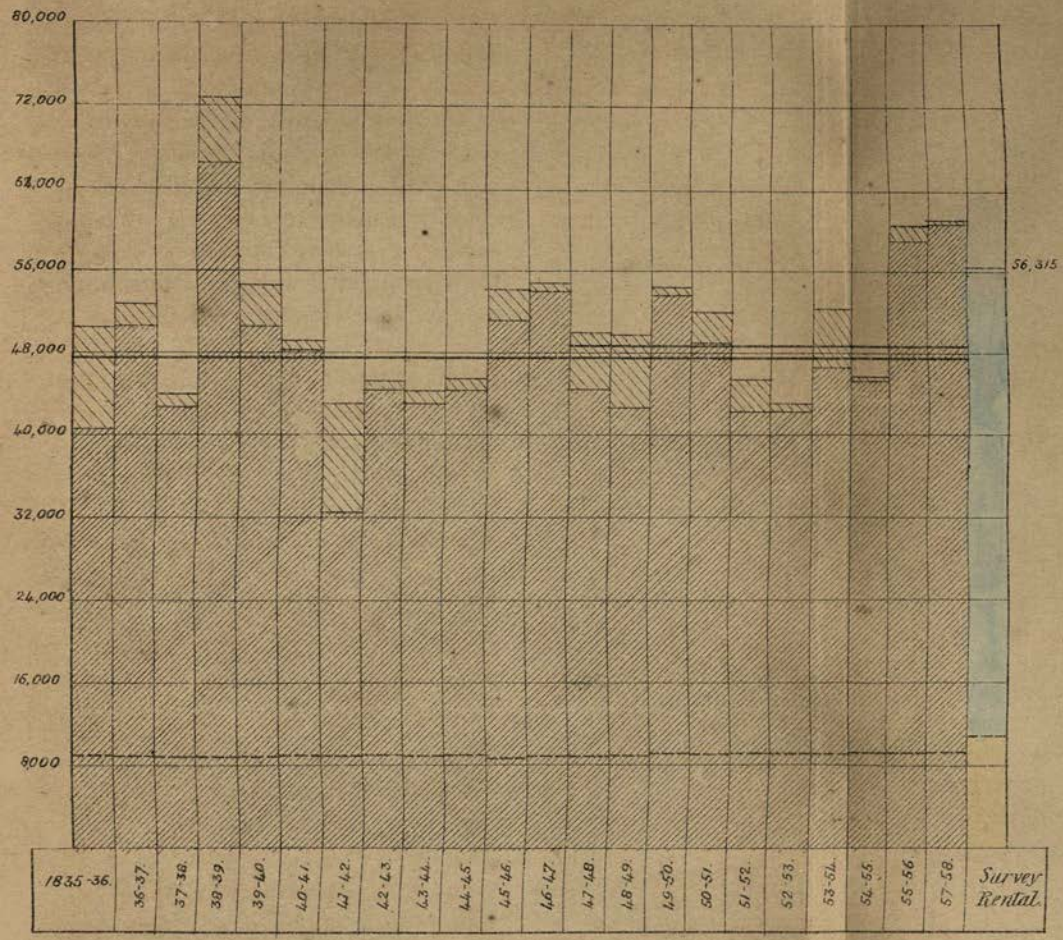
Striking the average on 22 years' collections, it amounts to..... Rs. 47,979
Do. do. ten years ..... „ 48,652

Compared therefore with our past realizations my proposed rates will yield an immediate gain of Rs. 5,962 in the one case, and Rs. 5,289 in the other, not including the waste, which, judging from the eagerness with which land is sought after in this district, will soon be brought under tillage.

16. Compared however with last year's realizations, the new rates show a reduction of Rs. 6,878, but then again the collections in that case were about 25 per cent. above the value of our annual realizations, taking even the more favorable period of the last ten years.

Rice

DIAGRAM Exhibiting the extent of Government LAND annually under CULTIVATION for the last 22 Years in 69 Villages of the OONDEHREE TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summits of the *Darker Colored* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate space the amount of Remissions.

3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Black* Lines mark the average Net Rental for *22* and *10* years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1856/57.*

Cultivated Acres	*9,222*
Assessment thereon Rs.	*61,042*
Actual Realizations	*60,819*
Remissions.....	*223*

17. A glance at the diagram will show more forcibly than will be gleaned from figured statements, the great fluctuations in the revenue of this district. We collected as little as Rs. 32,236 in 1841-42 the second year after the lapse of the Colaba State, and last year, as above mentioned, our realizations reached to upwards of Rs. 60,000. During the five years of Angria's government, with which the diagram commences, the annual value of the realizations was a little above Rs. 50,000. In one year, 1838-39, as much as Rs. 66,669 was collected, but the effect of this was seen in a decline of the revenue, which in the succeeding year fell to about Rs. 50,000 again.

18. These great fluctuations in the revenue during our administration are due to two causes, large remissions, and variations in the commutation rates. The latter has perhaps had the greater influence, as the rate has ranged from Rs. 10½ to Rs. 15. It has been fixed as high as Rs. 15 only in the two last seasons, and was preceded in that case by a Rs. 11 rate in 1855, that is to say, the rate fixed in 1856 and 1857 occasioned an increase of about 36 *per cent.* on the assessment of the preceding season. The increase therefore in the revenue of the two years of 1856 and 1857, which is strikingly shown in the diagram, is chiefly attributable to the very high commutation rate fixed in those seasons.

19. The advent of the survey has also had a material effect upon the revenue in the seasons here alluded to. Our operations were commenced in 1855, and everywhere during the course of measurement and classification, the greatest eagerness to obtain possession of waste land was manifested by the people of this district. A considerable extent of land capable of being converted into rice cultivation at a small outlay has been measured off into Nos. at their request, and already a good part of it is under rice cultivation. There was therefore an extension of cultivation, aiding and contributing towards the increase of revenue in these seasons, brought about solely in the hope of securing possession of additional land under the anticipated survey settlement.

20. Referring back to the contrasted statements given in paragraphs 15 and 16, it will be observed that the new assessment

occupies an intermediate place between the annual value of our past collections on an average of ten years, and those of the past year, that is to say, it is an increase of about eleven per cent. on the former, and a reduction to the same amount on the latter. It is notorious that this district is highly assessed. Mr. Davies frequently brought this subject to the notice of Government, and Mr. Hearn refers to it in his Statistical Report of the Colaba Agency. "It cannot be said," he states, "that the rates of revenue now in force are low; on the contrary they are much higher than those in force in the surrounding districts of the Tanna zillah, and were it not that the soil is proverbially fertile, the people would long ago, even under the Native Government, have been reduced to the direst poverty."

21. The present maximum grain rent is 16¼ maunds, which, when converted into a money payment at the commutation price of Rs. 15 per candy, is equal to a rate of Rs. 12-3-0 per beegha. This rate is not general, but there are some villages which paid last year as high as Rs. 11 per acre throughout. The present are not times in which any great reduction of assessment can be advocated, but some relief is very necessary in the case of villages assessed so highly as those adverted to above. The present rates are also very unequally apportioned. There are some villages paying on an average less than Rs. 4 an acre. In such cases the proposed rates will bring about an increase, but the greater part of the district is suffering from over-assessment, and I consider the reduction* I purpose making is no more than is urgently called for to place the assessment on an equitable standard between landlord and tenant.

* On last year's payments only.

22. The rubbee lands of Oondehree are unimportant in extent. Their assessment at the usual rate of Rs. 1-8-0, which I propose to adopt in this case, will amount to about Rs. 967, of which the large proportion of Rs. 696 falls to lands now waste. About Rs. 500 is the amount of revenue credited to this head last year, whereas my assessment on the portion brought to account as under cultivation is only Rs. 271. This great difference between the two

assessments, arises from the circumstance of many of the rubbee lands of this district being under rice cultivation, and paying rice rates, but owing to their being entered in the accounts as rubbee, their revenue is credited to that head. Under the survey settlement, however, lands bearing rice crops have of course been brought to account as rice producing; what therefore appears as a reduction when the two assessments are contrasted, as above shown, is not so in reality, but is simply the difference resulting from a portion of the present rubbee lands having been brought to account as rice producing in the survey papers.

23. The baghaet lands are of small extent, and generally not so well stocked with cocoanut trees, nor so fertile as those of Rewadunda. But as regards cultivation and management, they are in every respect similar, I would therefore fix their assessment on the plan of settlement proposed for the latter. A maximum rate of Rs. 12 was applied to two or three villages of Rewadunda, but there are none of the Oondehree villages for which I would propose more than Rs. 10. Last year's collections from this cultivation amounted to Rs. 3,913, and the annual value of those of the past ten years is Rs. 3,802, whereas Rs. 3,224* is what my proposed rates will yield. This is the land revenue alone, but the proposed scheme of taxation comprises the levy of a cess of Rs. 2 per tree in addition to the above, for all cases where trees have been tapped for the production of toddy, and a considerable amount of revenue will be realized from this source. We were unable to introduce the garden rates into Rewadunda last year, as special sanction is required for the levy of this extra cess, and the repeal of the existing taxes paid by Bhundarees, and the orders of Government on these points had not been received when the Jummabundy was made. The introduction of the garden rates must also be deferred in this case pending the orders of Government.

On present cultivation, value of the waste is Rs. 201.

24. In our recent consultation regarding this measure, we agreed that the proposed plan of levying a tax of Rs. 2 per tree for trees tapped for toddy in addition to the land assessment

was the best system of management for the garden lands of the district. But as the proportion of trees devoted to the production of toddy has increased in the case of the gardens of Rewadunda Fort, which have been under this mode of taxation for the last six or seven years, we came to the conclusion that a license fee for the privilege of distilling and selling liquor should be imposed in addition to the tax of Rs. 2 per tree. This additional impost seems necessary to check such a great extension of the tapping system as has occurred in the gardens of Rewadunda Fort above adverted to.

25. To carry out this proposed scheme of taxation it will be necessary to abolish the liquor farm, as also all other taxes now paid by the Bhundarees. The taxes paid by the latter class have varied in different villages, about Rs. 8 per man is levied in the town of Alibaugh, but only Rs. $4\frac{3}{4}$ in most of the villages of this district. The liquor contract of the two districts realized about Rs. 10,000 last year, and the dhureba and other taxes amounted to Rs. 2,650. To compensate for this loss of revenue, there is first the collection of Rs. 2 per tree for toddy produce only, and an extra license fee of Rs. 5 per 20 trees for the privilege of distilling and selling liquor. It has been shown in the Rewadunda Report, that the sum that would be realized from the trees under tapping in the year my inspection was made, at the rate of Rs. 2 per tree, would be Rs. 16,234

And for Oondehree, calculated upon the same basis, it would be	,,	8,318
The license fees upon this number of trees, at the rate of Rs. 5 per twenty trees, will be	,,	3,070
Total estimated realizations under this scheme ..	Rs.	27,622

26. Under the proposed arrangements therefore there will be a very great increase of revenue. This may not be thought desirable, but if attended by an improved system of management, it can hardly be thought objectionable. Under the present system the Bhundarees distill and sell their own liquor, and the liquor

contractor of the district is bound to purchase any surplus remaining in their hands at a certain fixed sum. This gives rise to constant quarrels between the contractors and Bhundarees about the quality of the liquor brought for sale, and this spirit of contention is carried to such an extent in Oondehree, that the Bhundarees decline to sell their liquor to the contractor, who is consequently obliged to import mowra from Surat for the manufacture of his supply of liquor. By abolishing the liquor contract, the whole of both districts will be thrown open to the Bhundarees for the sale of their liquor produce. The number of the class by whom this privilege will be enjoyed will however be limited to some extent, as it is proposed that no license shall be granted for a less number than 20 trees. Under the present system any man paying the dhureba and other cesses can distill and sell his own liquor, and almost every one having 5 or 6 trees in tapping has hitherto availed himself of this privilege, but in future the number of distillers will be considerably restricted, as there are many men who will not be able to obtain the use of 20 trees, and it is hoped by this arrangement that an impetus will be given to the cultivation of the cocoanut.

27. The liquor contracts will expire on the 31st of October next I believe, from which date the system of management here proposed might be introduced. There are several points connected with the changes which the introduction of this scheme will entail, that I have purposely left for you to explain, as being more conversant with the working of the present system than I am.

28. I have still to explain the settlement intended for wurkus lands. All lands of this description, admitting of cultivation, or capable of producing good grass, have been measured off into regular sized Survey Nos. The operations of the Survey have, in fact, been extended to this cultivation on the plan followed for Jerayet lands in the Deccan, and the rules of the Joint Report affecting the management of such, can be fully carried out in regard to the wurkus of this district.

29. The maximum rate for this land is 4 annas. It may be thought low, and is so perhaps, but it is fixed as a sum to be paid

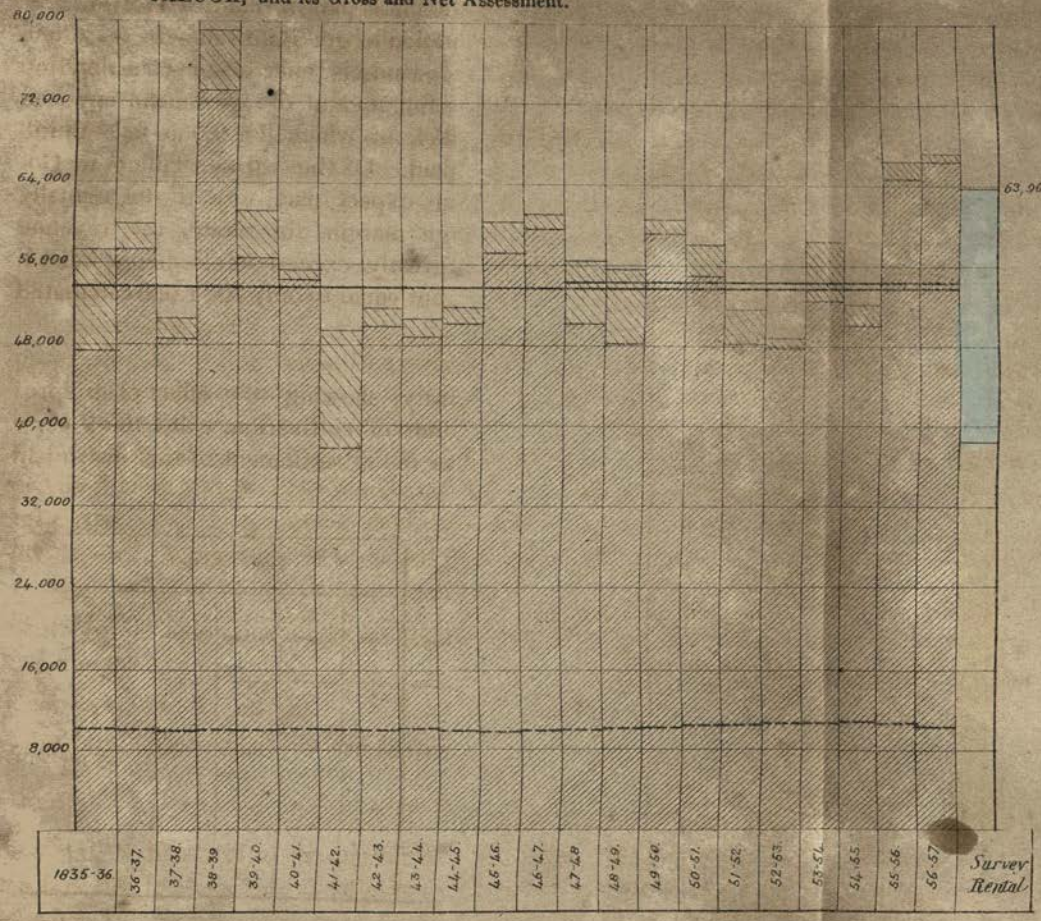
annually for land which for the most part is not used for cultivation, but set apart for the production of grass and rab—the materials with which the manuring of rice lands is effected—a consideration calling for a low rate. The full amount of assessment imposed on this cultivation is Rs. 3,254, of which Rs. 2,038 falls to rab lands, and will be annually paid. Of the balance falling to Government waste lands we can expect part only to be annually realized. But allowing a large margin for waste, the revenue under present proposals will greatly exceed its former standard, which was Rs. 1,200 last year, but equal to only Rs. 1,090 calculated on a ten years' average.

30. The following summary, showing the effect of my proposals upon all the different kinds of cultivation, will I think place before you the whole question of the settlement of this district in the fullest manner:—

Year.	Realizations under present Rates.					Survey Settlement.					
	Rice.	Rubbee.	Baghaet	Wurkus	Total.	Rice.	Rubbee.	Baghaet.	Wurkus.	Estimated value of Cess on Inam Lands.	Total.
1857	60,819	510	3,913	1,199	66,441	56,315	967	3,425	3,254	245	64,206
On 10 years' average.	48,652	518	3,802	1,090	54,062	....	....	....	....	....	....

31. In the foregoing statement I have omitted the amount that will probably be realized under the proposed levy of Rs. 2 per tree for all trees tapped for toddy. It is difficult to say what gain there will be under that system, after allowing for the taxes remitted and the sum lost by the abolition of the annual liquor contract sale; but, as before mentioned, a considerable increase of revenue may be expected, which should be credited to the Survey Settlement, as being the result of part of the general scheme of operations.

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 22 Years in 69 Villages of the OONDEHREE TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summit of the *Darker colored* portion of each column indicates the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Black* Lines mark the average Net Rental for *22* and *10* years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1856/57*.

Cultivated Acres	*10249*
Assessment thereon Rs.	*67261*
Actual Realizations	*66441*
Remissions	*820*

Independent of this, however, the kumal of the settlement shows a realizable revenue of above Rs. 10,000* in excess of our past realizations, and considering the eagerness with which land is sought after, I do not indulge in any vain speculation in looking forward to the speedy realization of almost all the assessment imposed under the settlement herein proposed.

* Survey kumal ..	64,206
Average of 10 years' collections	54,062
Rs.	10,144

32. In a preceding paragraph I have adverted to certain proposals that I intend to submit for a redistribution of the villages of the two districts. The plan in view is, first, that of making the Oondehree Talook into a Mahalkurry's charge under Rewadunda in place of retaining it as a separate Talook. To effect this, I propose to transfer about 29 villages, shown in the annexed list now under that district to Rewadunda. The gross revenue of these villages, according to the survey rates, is Rs. 33,310. The total number of villages and the gross assessment of Rewadunda, and of the proposed Mahalkurry's division of Oondehree, under this arrangement will be as follows, viz :—

74	villages now under Rewadunda, whose gross assessment is ..... Rs.	80,036
29*	Do. transferred from Oondehree .... ,,	33,310
103		Rs. 1,13,346

Under the Oondehree Mahalkurry's charge there would remain—

40	Villages referred to in this Report whose assessment is..... Rs.	30,651
56	Do. of Kharapat, settled by Mr. Jones. ,,	26,566

33. Under this arrangement the Mamlutdar will have the charge of a revenue amounting to a lakh and thirteen thousand Rupees. His district at present (Rewadunda) is only a third class Mamlutship, but in consideration of the large amount of its revenue collections under these proposals, I would suggest that

* And one Enam village of Sagoan.

it be made a second class appointment on the usual rate of Rs. 150 per mensem. The Mahalkurry's collections being large for a charge of that kind, his salary might be fixed at the highest rate of Rs. 40 per mensem. Rs. 125 is the pay of the Oondehree Mamlutdar, deducting from this the proposed increase (Rs. 25) to the pay of the Rewadunda man and the Mahalkurry's pay (Rs. 40), there would be a saving of Rs. 60 under this head alone, and a further decrease of expenditure of a considerable amount by the reduction of the present establishment (the Oondehree one) to the strength of a Mahalkurry's charge. If you approve of my suggestions, I would beg you will kindly fill in the further details that are necessary to show fully their effect upon the public expenditure. But besides the saving of expense this arrangement would effect, it is of equal importance as embodying a more convenient distribution of the villages with reference to their respective kutcherry stations. Upon this ground and on the score of reduced expenditure also I would strongly recommend its adoption.

I have the honour to be, &c.

J. Francis, Captain,
Superintendent Poona and Tanna Revenue Survey.

No. 143 of 1858.

From Lestock Reid, Esq,
Sub-Collector of Colaba,

To J. R. Morgan, Esq.,
Acting Collector of Tanna.

Colaba Sub-Collector's Office,
Camp Wursolee, 31*st March* 1858.

Sir,—In submitting the accompanying Report from Captain Francis, Superintendent of Revenue Survey and Assessment, upon the revision of the assessment in Talooka Oondehree of this Sub-Collectorate, I have the honour to recommend the adoption of the rates proposed, and their introduction during the present season.

2. Captain Francis has accurately noted (5th paragraph) the marked similarity in its natural features, productions, and local usages with the sister Talooka of Rewadunda, which was reported upon, and in which the revised assessment was introduced last year. The Rewadunda rates have accordingly been generally adhered to in the present revision, and as what has been already reported of the Rewadunda Talooka, applies equally to Oondehree, it seems only necessary to notice briefly the few points of difference which may exist between them.

3. The maximum rate of rice lands in Rewadunda, not including the second crop rate of 2 annas in the rupee, was fixed at Rs. 7. This rate has been adopted for 43 villages, out of a total of 69, the number under revision.

4. In paragraphs 11 and 12 Captain Francis has advocated an increase of 8 annas on this rate for 12 villages lying adjacent to the harbour of Bombay. The names of these villages have not been stated, but the whole of that tract usually termed the "Sarulputtee" is famed for its fertility. The common estimated produce of a beegha of 25 pands (the kutcha beegha) is from 2 to 2½ candies of thrashed grain, equal in value to from Rs. 40 to Rs. 50, considerably above the general average produce. Add to this the facilities of water carriage and propinquity to Bombay, and the proposed increase is the minimum the circumstances of the case would seem to require.

5. In paragraph 13 a reduction of the rates to Rs. 6 is proposed for eight villages situated in the southern corner of the district bordering upon the Sagurghur hills, and a further reduction to Rs. 5 for six jungly villages scattered amongst the spurs of the same range. The grounds for this measure are detailed, and its propriety satisfactorily shown.

6. The results of the assessment under the new rates, as contrasted with those of former years under the commutation system, are exhibited in paragraphs 14 to 22. A glance at the diagram will suffice to show that the financial results of the present measure are most encouraging. Ever since the probability of the introduction of the Survey became a fact, there has been the greatest eagerness

displayed to obtain possession of waste lands, and during the last two years a marked increase has been observable in the notices for sales of lands by the Civil Courts. The average price of good land by private sale is about Rs. 100 the acre, equivalent to 14 and 15 years purchase of the rental.

7. The details of the assessment on rubbee lands are given in paragraph 22, and of wurkussee lands in paragraphs 28 and 29. The rates are the same as for Rewadunda, and do not call for any particular notice.

8. In my Jummabundy Report for 1856-57 (paragraph 36), I remarked, while noticing the revision of assessment in the Rewadunda Talooka, that the settlement of wurkus land by a regular field survey and assessment had been a new feature in the Survey operations, never having been hitherto attempted to be introduced, and advocated its extension to Oondehree, as the measure had proved very popular.

9. The subject of the baghayet or garden lands is discussed in paragraphs 23 to 27. As however a separate report upon the baghayet of both Rewadunda and Oondehree is under preparation, any further notice is here unnecessary.

10. In paragraphs 32 and 33 Captain Francis has proposed a plan which has been for some time under my consideration of the amalgamation of the two districts under one Mamlutdar and a Mahalkurry, and the transference of certain villages from one charge to another. His remarks are well worthy of attention, but the subject embraces so many other points for consideration, that it will be more conveniently discussed in a separate report, which I trust to submit shortly.

11. In conclusion, having been engaged during the last month in the Revenue Settlement of the Rewadunda Talooka, I desire to add my conviction founded upon experience of the moderate and equitable character of the new rates of assessment therein imposed.

I have the honour to be, &c.

L. Reid,
Sub-Collector.

No. 590 of 1858.

From J. R. Morgan, Esq.,
Acting Collector of Tanna,

To E. G. Fawcett, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office, 7th April 1858.

Sir,—I have the honour to submit letter, dated the 31st ultimo, No. 143, from the Sub-Collector of Colaba, forwarding report from Captain Francis, Superintendent Revenue Survey in this Collectorate, dated the 28th January last, No. 38, regarding the introduction of revised rates of assessment into the Talooka of Oondehree of the Sub-Collectorate.

2. Captain Francis' report on the subject is so full and explicit, and as the rates proposed are concurred in by the Sub-Collector, I do not appear called upon for any further remark than that I approve of the rates proposed, and recommend the same for the sanction of Government, and as it is very desirable that the new system be introduced during the present Jummabundy settlement, and on account of the season being so far advanced, I beg to inform you that I have, to save delay, sanctioned the introduction of the proposed rates at the Revenue settlement of present year, which Captain Francis informs me he is now desirous of commencing, and which will, I trust, receive your approval.

I have the honour to be, &c.

J. R. Morgan,
Acting Collector.

No. 1911 OF 1858.

TER. DEPART.—REVENUE.

Revenue Commissioner's Office, Poona, 4th October 1858.

Submitted for orders.

2. The principles of the revised assessment of Talooka Oondehree are the same as those observed in settling the Rewadunda Talooka, approved in paragraph 3 of the Chief Secretary's letter No. 1258, dated 21st April 1858, and call for no particular comment here. In a few exceptional cases the maximum rate of rice lands, viz. Rs. 7 per acre, has been either raised or reduced as circumstances in each case seemed to require. Captain Francis enters at length into his reasons for this proceeding, which are considered satisfactory by the Sub-Collector, Mr. Reid. It may however be observed with reference to paragraph 12 of the Superintendent's report that the additional rate of two annas in the Rupee is imposed on "all rice lands capable of producing a second crop of grain or vegetables, and is levied without reference to the cultivation of the same."

Sub-Collector's paragraph 2. Superintendent's paragraph 11.

Sub-Collector's paragraph 3 to 5. Superintendent's paragraph 10 to 14.

12 Villages raised to Rs. 7½
8 Ditto reduced to „ 6
6 Ditto ditto to „ 5

3. The result of the settlement is very favorable, considering that the talooka was reported to have been suffering from over-assessment; it shows an increase as contrasted with

Sub-Collector's paragraph 6. Superintendent's paragraphs 15 to 21.

The average of the last 22 years of..... ..... Rs. 5,962
The average of the last 10 years of..... „ 5,289

and a decrease as contrasted with the two years immediately

preceding, viz. 1855-56 and 1856-57, of upwards of Rs. 5,000, which is owing entirely to the unusually high prices ruling in the market during those years, and the consequent rise in the commutation rates. The above calculations do not include the assessment on waste lands, which amounts to Rs. 2,374, and which it is likely will soon form a part of the collections. Such lands being now in great demand.

Sub-Collector's paragraph 6. Superintendent's paragraph 31 (latter part).

4. The rubbee land are small in extent, and have been treated in the same manner as in the Rewadunda Talooka.

Sub Collector's paragraph 7. Superintendent's paragraph 22.

5. The bhaghayet lands will form the subject of a separate report with reference to paragraph 4 of the Government letter No. 1258, dated 21st April 1858.

Sub-Collector's paragraph 9. Superintendent's paragraphs 23 and 27.

6. The wurkus lands have been dealt with under the rules published in the Joint Report for jherayet lands, and the maximum rate fixed for them is only 4 annas, which nevertheless results in an increase of nearly 100 per cent. as compared with the average realizations from these lands for the last ten years.

Sub-Collector's paragraph 8. Superintendent's paragraphs 28 and 29.

7. The amalgamation of the Oondehree with the Rewadunda Talooka was proposed by the Revenue Commissioner himself in his report on the re-organization of the establishments in the Northern Division. The general subject is under reference to the Collectors as suggested by Mr. Ricketts in his letter accompanying the Government communication, No. 1030, dated 4th March 1857, and the Revenue Commissioner is not prepared to recommend any alteration until the whole question comes before him.

Sub-Collector's paragraph 10. Superintendent's paragraphs 32 and 33. No. 2612 A, dated 25th October 1836.

E. G. FAWCETT,
Revenue Commissioner, N. D.

No 973 of 1859.

T. D.—Revenue. *Dated Bombay Castle, 15th March* 1859.

To the Revenue Commissioner, N. D.

Extract paragraphs 1 *to* 9 *of the Resolution passed by Government on the foregoing Documents.*

In fixing the maximum rate of assessment for 43 villages of the Oondehree Talooka at Rs. 7, the Superintendent of the Poona and Tanna Revenue Survey has adhered to the maximum rates of the neighbouring Talooka of Rewadunda, these districts being similar as regards natural features, productions, and local usages. For 12 of the villages in Oondehree, which are better situated with reference to facilities of communication with the Bombay market, Captain Francis has, however, recommended a higher rate of assessment, viz. Rs. 7½, while he has proposed to reduce the rate to Rs. 6 in eight villages, in consideration of their being distant from a market, and not within easy reach of Bombay by water, for which the rest of the district is so favorably situated. He would make a further reduction of one Rupee with regard to six villages scattered amongst the spurs of the Sagurgurh hills, and most of which are not approachable by carts. These rates are concurred in by the Sub-Collector.

2. The reasons for assimilating the rates of Oondehree to those already sanctioned for Rewadunda are valid. The reduction in the villages far from a market, and without facilities of communication was also proper, and the increase in the rate of the villages which were better off in these respects than the rest of the Talooka, is also approved; even a further increase might possibly have been justified by the very great advantages which these villages enjoy.

3. With the addition of 2 annas per Rupee for lands producing a second crop, the rates for rice lands are—

Rs. 7-0-0	and	Rs. 7-14-0	for	43	Villages.
„ 7-8-0	and	„ 8-7-0	„	12	ditto.
„ 6-0-0			„	8	ditto.
„ 5-0-0			„	6	ditto.

4. Government approve of the Collector having authorized the introduction of the rates in anticipation of sanction.

5. Government also approve of the maximum rates proposed by Captain Francis for rubbee and wurkus lands, viz. Rs. 1-8-0 and annas 4 respectively.

6. With respect to baghayet lands, the Revenue Commissioner, Northern Division, to be informed that Government still await the report called for in paragraph 4 of their Resolution of the 21st April 1858. Mr. Fawcett to be requested to explain the cause of the great delay in its transmission. In Mr. Reid's letter of the 31st March last, this Report is stated to be under preparation, but it has not yet been received. It is absolutely necessary that this portion of the settlement should not be longer delayed.

7. Considering that the greater portion of this district has been suffering from over-assessment, Government are of opinion that the result of the new settlement which, as regards rice land, is a mean between the high collections of 1856-57 and the average of the last ten years, and gives an amount of revenue realizable from all the lands of above Rs. 10,000 in excess of past collections is very satisfactory.

8. Upon the question of the amalgamation of the two Talookas of Oondehree and Rewadunda, a separate Report should forthwith be submitted, showing the reasons for and against a change. It should be considered whether for the saving which the amalgamation will effect it is worth while to make an alteration which may not improve the management of the talookas.

9. But from the list of villages to be transferred, it seems that a few of them might, from their position, be made over to Rewadunda without reference to a change in establishments. If this be so, a proposition should be laid before Government at once for the transfer of these villages.

B. H. Ellis,
Acting Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

SANKSEE TALOOKA OF THE COLABA SUB-COLLECTORATE.

No. 136 of 1858.

From Captain J. Francis,

Superintendent, Poona and Tanna Revenue Survey,

To L. Reid, Esq.,

Sub-Collector of Colaba.

Tanna Districts, Camp Chowneh,
31*st March* 1858.

Sir,—I have the honour to submit a report upon the revision of the assessment of Sanksee Talooka.

2. Sanksee contains an area of 176,920 acres, of which 32,926 are cultureable rice land, but a large proportion of the latter area, comprising the tract of country adjoining the banks of the Nagotna and Apteh creeks, and extending eastwards to within a short distance of the town of Penn, is entirely under salt batty cultivation. The tract here referred to has been reclaimed from the sea at some remote period by the construction of large embankments, which being well planned, are maintained at a small expense. They have to be carefully watched, especially at spring tides, but this duty is performed in an efficient manner by the cultivators almost entirely without the intervention of the district officers; and it is very desirable in my opinion that an arrangement so beneficial to the interests of Government and the cultivator should be continued under the new settlement.

3 But besides salt rice cultivation, the tract of country here alluded to contains extensive salt works, and such has been the system of economy observed in their formation, that spots unsuited for rice cultivation are turned to a profitable account as sites for such works; under a judicious arrangement of this kind, the State derives a large revenue from this tract. The annual returns of revenue from salt alone amounts to about two lacs. The salt works are also a source of considerable benefit to the cultivators of the district, as the field operations connected with the production of salt, furnish a profitable

source of labour in the fair season, when their presence is not required in their fields.

4. There is a made road from Penn to Campoolee which passes through the centre of the district. It is of great advantage to the salt trade, and to inland villages also for the transport of produce. Penn is the great depôt for rice for the northern, and Nagotna for the southern, part of the district. It is collected at these places from the interior, and thence transported to Bombay in boats by the Apteh aud Nagotna creeks, which are respectively navigable up to the abovementioned towns.

5. There are altogether 198 villages belonging to the talooka, but 20 being held in inam, there remain only 178 to which the survey settlement is to be extended; and in three of these shares of the revenue are alienated, but as their revenue are under our management, the settlement will be extended to them.

6. The following statement, prepared from the records of the survey, shows the extent of each description of cultivation in Government, the area in the gross in the case of inam villages, and the total area of the district:—

Of culturable rice land there are		32,926	acres.
Ditto	rubbee	218	„
Ditto	baghayet	5	„
Ditto	wurkus	110,489	„
unculturable land		18,749	„
Total area of Government land		162,387	„
Add—			
Area of inam villages.....		14,533	„
	Total	1,76,920	„

7. The present survey was executed in the seasons of 1855 and 1856. Complete returns of the test of the work have been prepared, from which the appended Statement No. 1 is made out. The classification was for the most part completed last year, though in a few villages the work was not entirely finished off till the early part of last month.

8. The Panwell and Khalapoor districts adjoin Sanksee on the north. It abuts upon the boundaries of the Poona zillah on the east, a few miles south of Khundala, is surrounded on the south by the Jambhoolpara district, belonging to the territories of the Punt Suchew, and the Nagotna river, together with part of Oondehree Talooka forms the boundary on the south.

9. Rates have been introduced into all the surrounding Government districts abovementioned. Three years have elapsed since the Khalapoor settlement was made. Panwell was settled last year, and proposals for Oondehree have recently been submitted through you. The standard of assessment adopted in these cases will be extended to Sanksee, so far as similarity of circumstances, climate, fertility of soil, and the resources of the agricultural class will bear me out in adopting such a course.

10. Commencing with Nagotna, I would introduce the Oondehree rates into that division. In general characteristics no districts can well be more alike than these two. The only point of difference, indeed, is comprised in the circumstance of some of the Nagotna villages being a little more distant from Bombay, but this exists to a very small extent affecting only a few villages, and the difference of rateable value in that respect will be met by the imposition of a lower rate for such; the maximum rate of Oondehree was Rs. 7, which I would introduce in this case into all the villages adjoining the creek, and into those also within an easy distance of Nagotna, but for inland villages I would make the rate Rs. 6, thereby placing them upon an equality with the inland part of the above district. Two exceptions to this general classification require to be made; first in in the case of the village of Wasgaon, situated in a somewhat inaccessible position, which renders it expedient to have a reduction of a rupee in that case; and I would make a further reduction of a rupee in favour of the jungly village, called Meerya Dongur, which occupies the plateau of the rather high range of hills overhanging the town of Penn. The rate for these two villages will therefore be Rs. 5 and Rs. 4 respectively.

11. With regard to the Mamlutdar's division a few of its villages are perhaps almost as conveniently situated with respect

to the Bombay market as part of the Nagotna Mahal, and might therefore, it may be supposed, have the same rate of assessment, but that it is a well known fact, that the rice lands about Penn are not so prolific as those of Nagotna and Oondehree. I should consider this to be attributable to two or three circumstances,—to the country being more open and in some parts so flat, that a want of hill drainage exists, and to the fall of rain being somewhat less. I think a reduction of a rupee on the Nagotna rate will meet the difference in rateable value here adverted to, and have therefore fixed a maximum rate of Rs. 6, which, it may be remarked, formed the basis of the assessment introduced into the adjoining part of Panwell* last year.

The Saie Petta.

Starting with a Rs. 6 rate for the villages most favourably circumstanced, which are those around the town of Penn, and a few adjoining the Apteh creek on the north, I would divide the remaining part of the district into three lower classes of rates in the following manner :—

First, I would fix a rate of Rs. 5 for a small group of villages situated for the most part on the borders of the Toongartun turuf of Panwell, where the same rate was introduced last year. Secondly, I would fix a rate of Rs. 4½ for the villages of the Chuteeshee turuf situated to the east of the above mentioned group, and distant between 15 and 18 miles from Penn. In this case the rate is adjusted to that introduced in 1855 into the adjoining villages of the Khalapoor division. The appended statements exhibit the working of the settlement in the latter division since its introduction in 1854-55 down to the present year, and I may here remark, that these same rates which are working so successfully in Khalapoor, will cause an increase of about 10 per cent. on the present assessment of the villages of this district, but there can be no doubt they will bear this rate, which indeed was considered rather low in Khalapoor. Thirdly, I would introduce a rate of Rs. 4 only into a few isolated villages separated from the rest of the district by some of the Punt Suchew's villages. The surface of the country in this case is somewhat rugged and jungly, whilst the villages are rather difficult of approach—circumstances which will form some decrease in their rates.

The number of villages falling to each class of rates is shown in the subjoined statement:—

Division.	Number of Villages classed under the rate of					
	Rs. 7.	Rs. 6.	Rs. 5.	Rs. 4½.	Rs. 4.	Grand Total.
Mamlutdar's	..	36	5	23	8	72
Mahalkurry's	36	13	1	..	1	51
	36	49	6	23	9	123
Add—						
Salt batty villages						55
				Grand Total..		178

12. With regard to the rates for salt batty lands, I introduced the settlement into a large tract of this cultivation in Panwell last year. The rates in that case were Rs. 4½ for inland villages, and Rs. 4 for those in exposed situations, and I would recommend the same rates and form of settlement for this district. It was noticed in the Panwell report, that the rates are an increase of about 40 per cent. on Mr. Jones' rates for the Oondehree salt batty lands. I am certain they were not too high in Panwell, and have no fear of their being so in this case. The present assessment* is based upon the plan of a uniform rate of Rs. 3½ and Rs. 3¼ per beegha in this case for all the lands of a village.

* Introduced by Mr. Davies.

13. There is no doubt that this plan of having an average rate for the whole village is very unfair in its operation, and more particularly so in the case of salt batty lands, portions of which in fields adjoining small creeks, or the outer embankments of a khar, are annually subject to loss from inroads of the salt water at high spring tides. The levy of the full rate of Rs. 3¾ or Rs. 3½ in such cases would have pressed heavily on the cultivator. But to obviate this, the portions left waste in such fields have been annually measured, and the assessment thereon remitted, and such a plan of management was but fair towards the cultivator under an assessment fixed upon

the plan above adverted to. It will be evident then that some reduction is necessary in the rates of such lands. This has been provided for under our operations by the use of a low standard of classification for such fields.

14. I think it should be fully explained to all officials in salt batty districts, that the fields in such lands annually subject to loss from inroads of salt water have had a low rate placed upon them under the Survey Settlement, which is to be collected without reference to the land left unproductive, as the most liberal allowance has been made to meet casual losses under that head. If this is not generally known, there is reason to apprehend fields of this kind being brought forward as cases of failure of crops for which remissions are necessary, and the Assistant Collector, if inexperienced and not acquainted with the system adopted in fixing the survey assessment for such lands, might think so, and act accordingly. The shellotrees in Panwell talook have been clamorous in some cases this year for an inspection of their khars, with the view of showing the extent of unproductive land in fields of the kind here referred to. A strict vigilance over the settlement will be necessary in that district to put down a system so long in force, but incompatible with the principles on which the survey rates are fixed.

15. From what is here stated it must not be inferred that I contemplate a large reduction in the assessment of these salt batty lands. It is only the particular fields subject to incursions of salt water that call for an abatement of the present tax, and what is made in such cases, will be covered under my proposals by increases on the rates of the best descriptions of such land. In fact, I consider that something more than the amount that has hitherto been realized from this cultivation can be safely imposed as the present standard of assessment.

16. I am unable to give an estimate of the realizations from all the salt batty lands of the district, owing to a record of the realizations under each head not having been separately kept for villages having both sweet and salt rice lands. But working out the revenue returns for villages composed entirely of such lands, I find that our annual collections obtained from an average of the past ten

years' realizations amount to Rs. 49,722, whereas the survey settlement upon the same will be Rs. 53,582. The assessment for these villages only is therefore about 7¾ per cent. above what they have paid. It should be borne in mind that these figures do not represent the whole revenues from this source, but those only of villages wholly under salt batty cultivation.

17. With regard to the sweet rice lands. The grain rent form of assessment obtains generally throughout the Mahalkurry's division, but fixed money rates had been introduced into the Mamlutdar's prior to the date of our occupation of the country. There are however a few villages, acquired since the general cession, where the former kind of assessment still exists. Mr. Davies revised the assessment of this division in 1837-38. The effect of this measure will be seen by comparing the revenue collections of the above mentioned and preceding year. These returns show that a reduction of about 25 per cent. was made, that is to say, the revenue which was Rs. 90,455 in 1836-37, was only Rs. 66,525 in the succeeding year. It appears from the correspondence regarding this revision, that Mr. Davies introduced his reduced rates without the sanction of Government, and neglected to report upon the measure till after the lapse of three years. A lengthened correspondence ensued, and the matter was finally disposed of by Government ordering his rates to be revised. This was effected partly by the Revenue Commissioner, Mr. Simson, but the finishing of the work eventually devolved upon the late Collector, Mr. Law, whose amended rates were introduced seven years afterwards in 1843-44. They raised the revenue from Rs. 64,940 to Rs. 73,769, but there can be no doubt that this increase upon Mr. Davies' rates was urgently called for.

18. Judging from the result of after collections, Mr. Law seems to have pitched the assessment of the districts at a fair sum. Remissions have been given since his revision was carried out. They were very large indeed in 1848-49 and 1852-53, having exceeded Rs. 17,000 in both seasons, and for the period of the last ten years, the annual amount has on the average exceeded Rs. 7,000.* I do not think remissions could have been dispensed with entirely. In the salt batty lands they were annually needed as a relief to the cultiva-

* Rs. 7,171 is the exact amount.

tors of the fields suffering from incursions of the salt water (to which allusion is made in a former paragraph). But I am of opinion that so large a sum as Rs. 7,000 and upwards was not required. But when once the system of giving remissions obtains in a district it is very difficult indeed to keep a check upon the amount. The data presented for granting them are made up *seemingly* in a very perfect form, whilst the data for checking the same in the hands of the Jummabundy Officer are invariably most imperfect. He must reject the Mamlutdar's statements as untrustworthy if he is disposed to reduce the amount, and Officers do not like to take upon themselves the responsibility involved in their adopting such a course.

19. Giving due consideration to the manner in which remissions were given, I feel satisfied that this division can pay more than has been realized from it annually, during the past ten years. A large portion of the land is in the hands of Brahmins and soucars residing in Penn, the *boná fide* cultivator being only a sub-tenant of theirs; but the profits left after payment of the assessment have been sufficient to remunerate the superior holder for the outlay of his capital, and furnish a comfortable support to the under-tenant. The large salt works of this district are a great help towards the support of the cultivators, being a source of profit to them at a season when their services are not required in their fields; and with this accessary to their cultivation returns they are enabled to realize sufficient, not only for their comfortable support, but also for a regular supply of liquor,—the latter, I regret to say, being regarded as a daily necessary.

20. Deducting remissions, we have collected from this division on the average of the past ten years Rs. 69,656, and the assessment under the rates proposed herein will be Rs. 75,729, which is equal to an increase of about 8½ per cent. The diagram shows that there has been annually a marked increase in our revenue collections since 1854-55. For instance the amount collected in the preceding year was Rs. 71,186, and in the succeeding three it has been as follows:—

In	1854-55	it was	Rs. 74,746
	1855-56	do	„ 74,961
	1856-57	do	„ 76,164

This great increase of revenue is due almost entirely to the advent of the Survey. The measurement of the district was commenced in 1854-55, and from that date, during the progress of our operations, there has been a progressive increase of revenue consequent on extended cultivation ; the result is, that there now remain only 284 acres of waste rice land. The additional revenue realized in the three years referred to, amounting to above Rs. 15,000, has repaid almost half the cost of the Survey.

21. The out-turn under the proposed rates will not be quite so favourable in the case of the Mahalkurry's division. The assessment in that case, as has been before explained, is based upon a grain rate, annually converted into a money rental at a certain fixed commutation price. The quantity of grain representing the rates being large, the assessment has fallen heavily on the ryots at the comparatively high commutation rates of the last two seasons. There are cases in which it has amounted to about Rs. 9 per beegha. The district could not afford to pay such rates as a fixed assessment, but I think some thing more than its average annual payments may be fairly taken from it. The rates I have proposed take a kind of intermediate position between the average collections and last year's realizations. The account stands as follows :—

Value of annual payments calculated on ten years' realizations	Rs. 45,256
Revenue realized in 1856-57.....	„ 53,317
	2) 98,573
Mean of the two	Rs. 49,286

and the proposed settlement will be Rs. 50,207.

There is a good deal of poverty amongst the cultivators in the khotee villages of this division, owing to the heavy exactions of the khotes. But in villages under Government management, they appear to be pretty well off. It is in the latter only that the demand has been limited to the Government assessment fixed for the year, as the khotes have collected according to their own terms irrespective of the assessment of the village. The condition of their

cultivators, therefore, has no bearing on the question of the general state of the district under the operation of the present assessment, and I may add that my conclusions have been drawn from the state of things in Government villages alone.

22. For the rubbee lands of the whole talook I would adopt the maximum rate of Rs. 1-8-0, which has been introduced into other settled districts. The extent of this cultivation is very small indeed, being only about 223 acres. The effect of the proposed rates will be shown in the general contrasted statement given in a subsequent paragraph.

23. I purpose to show the assessment of baghayet land in the same manner. My proposed rate for this land is Rs. 3, there are only about 5 or 6 acres of it in the talook.

24. All the wurkus lands of the district have been brought under the operation of the plan of measurement and classification now generally adopted for such lands, and I propose in this case to have the usual rates of 4 and 3 annas, the latter to be applied to the jungly villages only. The total assessment will be about Rs. 10,148, of which Rs. 6,320 pertains to present cultivation, and Rs. 3,828 to lands now lying fallow. Our annual realizations from this source may be taken at Rs. 5,850, the settlement holds out the promise of a considerable increase of revenue, and I have no doubt such will be the case, though at the same time it must not be supposed that all the assessment placed upon these lands will be regularly realized. We must be prepared to find annually a considerable proportion of waste in the large jungly villages.

25. The subjoined statement exhibits the result of my proposals under all heads compared with past collections from the same sources :—

Division under charge of	Revenue year.	Realizations under present rates.					Survey Settlement.				
		Rice.	Rubbee.	Baghayet.	Wurkus.	Total.	Rice.	Rubbee.	Baghyaet.	Wurkus.	Total.
Mamlutdar	1856-57	76,164	73	..	3,357	79,594	75,729	47	3	4,011	79,790
Mahulkurry		53,317	98	..	2,945	56,360	50,207	137	7	2,309	52,660
TOTAL....		1,29,481	171	..	6,302	1,35,954	1,25,936	184	10	6,320	1,32,450
Annual Revenue calculated on the past 10 years' collections	..	..	..	..	..	..	1,15,426	135	..	5,850	1,21,411
		Increase in favour of Survey Settlement.					10,510	49	10	470	11,039

Thus it will be seen that the Survey Settlement upon the land under cultivation last year exceeds the value of our annual collections by upwards of Rs. 11,000. It falls short however of last year's collections by about Rs. 3,500. I have already explained the causes to which the high collections in the latter case are attributable, viz. extended cultivation in anticipation of the survey rates in the Mamlutdar's, and high commutation rates in the Mahalkurry's division. This amount of revenue therefore was collected under an unusual state of things, nevertheless I consider it can be paid under an assessment apportioned with reference to the productiveness of the soil, and as this has been effected under our system of operations there is good reason to infer that the future revenue of the district, under the proposed settlement, will fully amount to the sum collected last year. The new kumal,* is about Rs. 3,000 in excess of the latter amount. If we set his sum aside as a margin to cover fluctuations in cultivation and casual losses by fire, or by an unusual inundation of salt water in the tract of salt batty cultivation,—and this is allowing liberally for influences of this kind,—the remaining part of the settlement will give us a revenue of Rs. 11,000 in excess of the value of past collections during the last ten years. The settlement therefore promises very favorably in a financial view.

Survey Settlement	Rs.	1,32,450
„		1,21,411
	Rs.	11,039

Revenue of 1856-57	Rs.	135,954
Survey Settlement	„	132,450
	Rs.	3,504

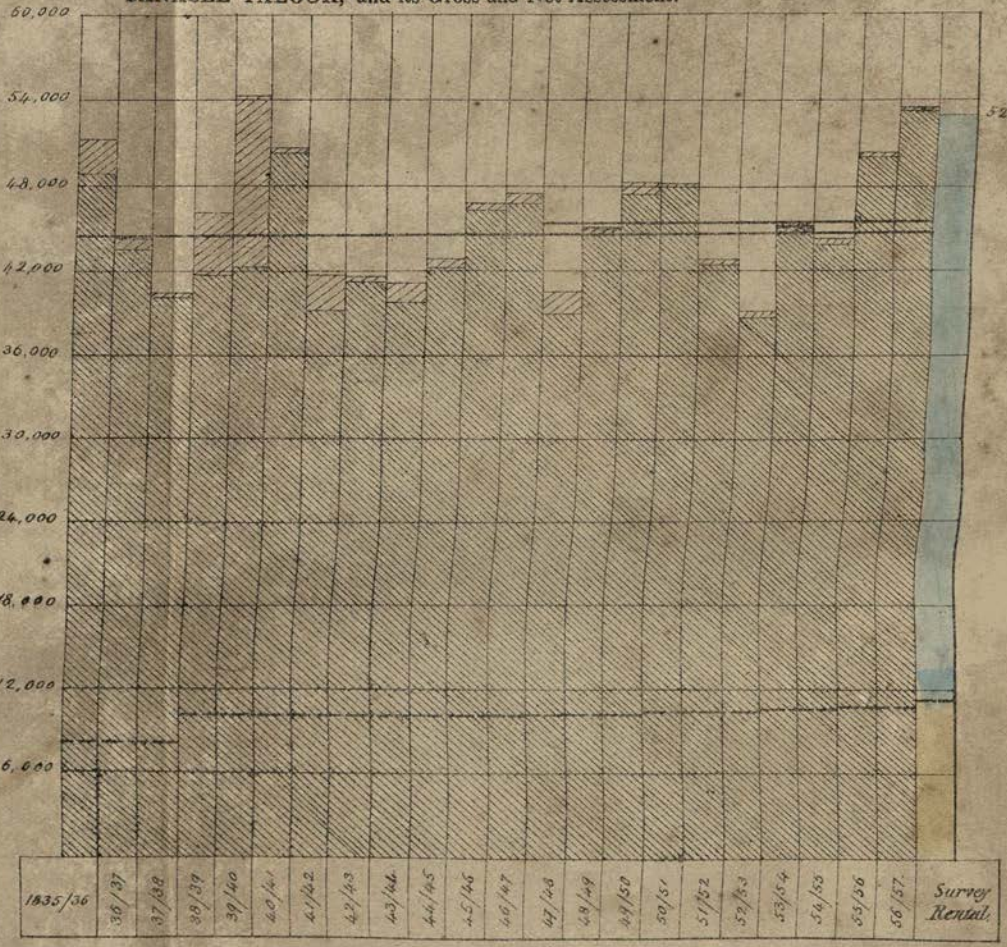
Assessment on cultivation as above shown.	Rs.	1,32,450
Do. on waste.	„	6,439
Total kamal..	Rs.	1,38,889

* Detailed information for each village is given in Statements 3 and 4.

26. There are a great many villages in the Mahalkurry's division, and a few in the Mamlutdar's, held upon the khotee tenure; I have included the assessment for such under the general proposals herein made, but the introduction of rates will be deferred until the instructions of Government have been obtained as to the form of settlement to be introduced into such villages.

27. Owing to the lateness of the season at which this Report is forwarded, there will not be time to obtain formal sanction to the

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 22 Years in Villages of NAGOTNEH PETTAH of the SANKSEE TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summit of the *Darker shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal* Lines mark the average Net Rental for 22 and 10 years.

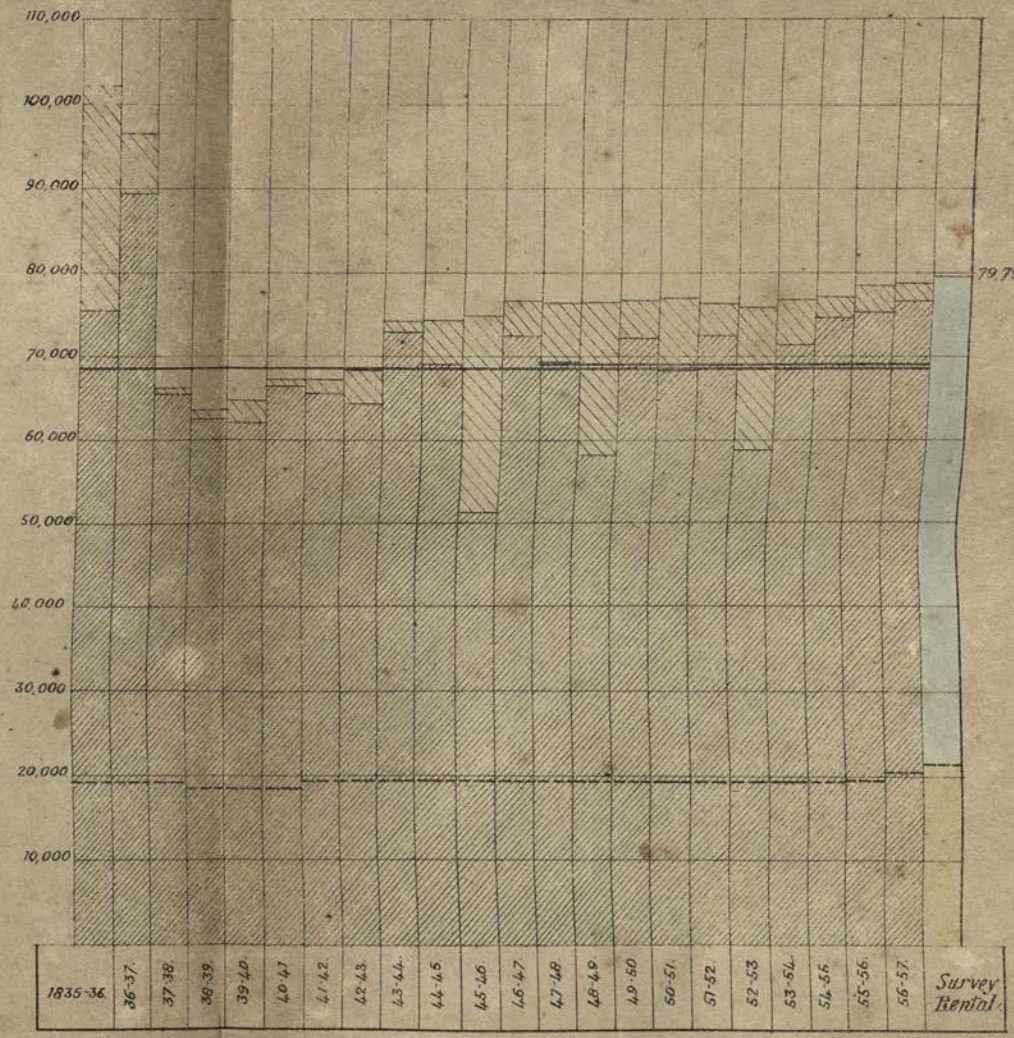
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1856/57.*

Cultivated Acres	*10.78*
Assessment thereon Rs.	*53.515*
Actual Realizations „	*53.307*
Remissions ..... „	*208*

DIAGRAM Exhibiting the extent of Government LAND annually under CULTIVATION for the last 22 Years in 98 Villages of the MAMLUTDAR'S Division of SANKSEE TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summits of the *Darker Colored* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Black* Lines mark the average Net Rental for 22 and 10 years.

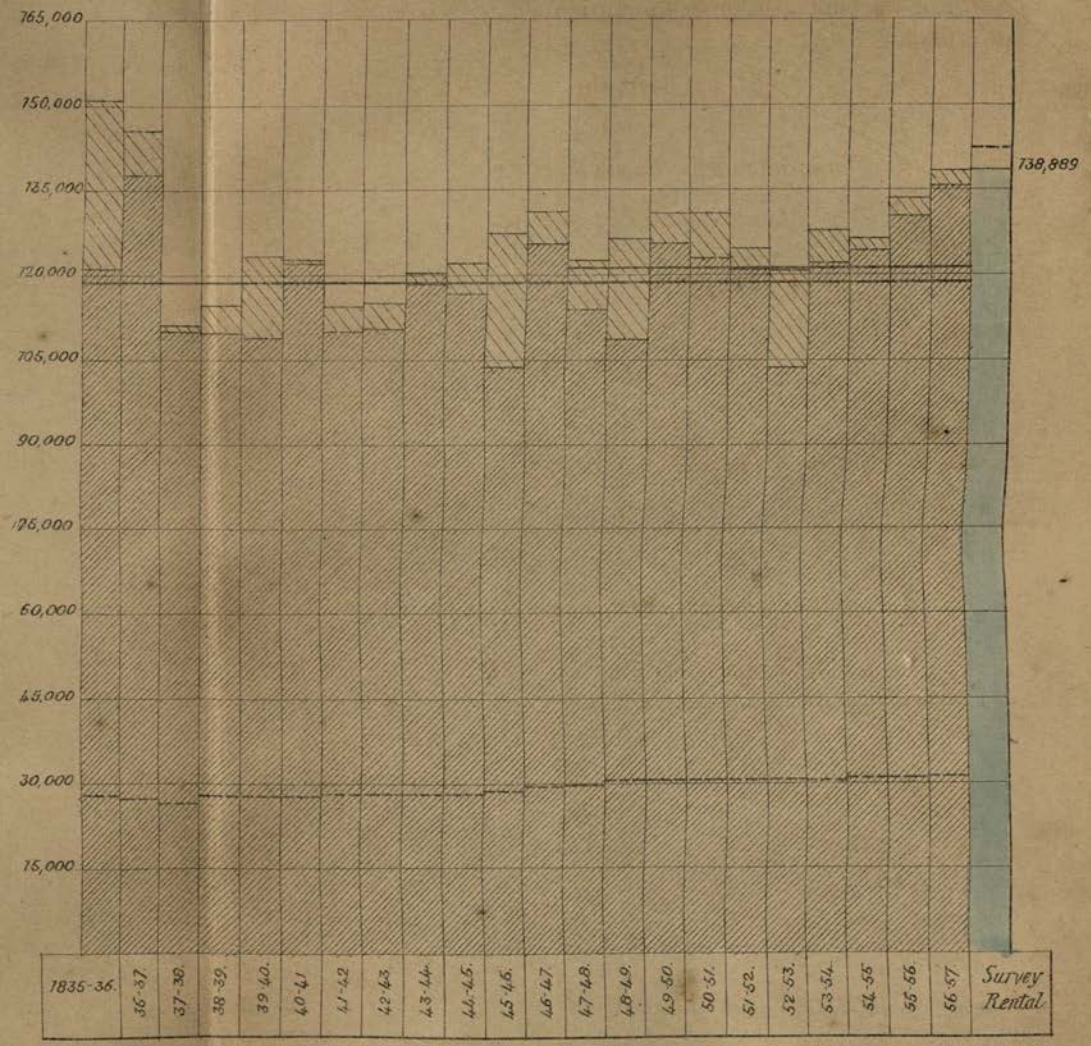
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1856/57*

Cultivated Acres ...	*20,577*
Assessment thereon Rs.	*78,579*
Actual Realizations „	*76,118*
Remissions..... „	*2,461*

DIAGRAM Exhibiting the extent of Government LAND annually under CULTIVATION for the last 22 Years in 178 Villages of the SANKSEE TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

2. The summits of the *Darker Colored* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Black* Lines mark the average Net Rental for 22 and 10 years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1856/57*

Cultivated Acres	31,513
Assessment thereon Rs.	13,8376
Actual Realizations „	12,5709
Remissions „	26-69

settlement, but I trust the Revenue Commissioner will allow the rates to be introduced at once, in anticipation of the sanction of Government.

I have the honour to be, &c.,

J. FRANCIS, Captain,

Superintendent, Poona and Tanna Revenue Survey.

Measurement Test Statement.

Name of Talooka.	No. of Fields tested.	Fields in which the percentage error was within										Errors above 10 per cent.
		1	2	3	4	5	6	7	8	9	10	
Sanksee ..	1,553	789	416	174	91	35	18	15	4	3	2	6

J. FRANCIS, Captain,

Superintendent, Poona and Tanna Revenue Survey.

Classification Test Statement.

Name of Talooka.	No. of Fields. tested.	RESULT.						Errors above.
		Errors within						
		0	Pies. 6	As. 1	As. Ps. 1 6	As. 2	As. Ps. 2 6	2 0
Sanksee	2,232	458	1,033	493	148	60	22	18

J. FRANCIS, Captain,

Superintendent, Poona and Tanna Revenue Survey.

No. 168 OF 1858.

From LESTOCK REID, Esq.,
Sub-Collector of Colaba,

To J. R. MORGAN, Esq.,
Acting Collector of Tanna.

Colaba Sub-Collector's Office,
Camp Kolgaon, 16th April 1858.

SIR,—I have the honour to submit the accompanying Report* from the Superintendent of Revenue Survey and Assessment, upon the new rates proposed to be introduced into the Sanksee Talooka of this Sub-Collectorate.

* No 136, dated 31st March 1858.

2. The report is so full and complete in itself, that little remains for me but to recommend the proposed rates for adoption and introduction during the present season.

3. The revised assessment has been introduced into the greater portion of the different talookas which lie adjacent to Sanksee, for which similar rates have been accordingly proposed. As the experience of their working has proved satisfactory, and due attention has been given to differences of climate, position, and productiveness of soil wherever existing (*vide* paragraphs 10 and 11), no better plan could have been pursued.

4. The method detailed in paragraphs 12 and 13 of assessing the salt batty tract according to the classification of the soil, instead of uniform rates for each village, as introduced by Mr. Davies, is without doubt much preferable, and by the adoption of this course the very objectionable system of annual inspection and heavy remissions, pointed out in paragraphs 14 and 15, will be entirely dispensed with.

5. The out-turn of the proposed revision is shown in paragraph 25. The prospective increase is estimated at Rs. 11,000. But the Superintendent has noticed (paragraph 20) the great rise in cultivation which took place during the three years the survey ope-

rations were in progress, and which yielded a return of about Rs. 15,000, should by rights be carried to the credit of his proposed settlement. Owing, however, to this increase having appeared in the returns for those years under the old system, the contrasted results are not so favorable on account of the survey as is really the case.

6. There are 55 villages in this district held under the khotee tenure, rates for which have been proposed, but their introduction must be necessarily delayed till next year, owing to the annual agreements having been passed for this season, and moreover, the whole question of the khotee tenure is still under consideration.

7. As the season is far advanced, and the work of introduction heavy, I trust you will kindly give the necessary instructions for commencing the jummabundee in anticipation of sanction, as in the case of the Oondehree Talooka now under settlement.

8. The diagrams will be forwarded as soon as received from the Superintendent.

I have the honour to be, &c.,
L. Reid,
Sub-Collector.

No. 721 of 1858.

From J. R. Morgan, Esq.,
Acting Collector of Tanna,
To E. G. Fawcett, Esq.,
Revenue Commissioner, N. D.

Tanna, Collector's Office, 23rd April 1858.

Sir,—I have the honour to forward, in original, reports, as per margin, on the survey and proposed introduction of new rates for the Sanksee Talooka of the sub-division of this zillah in charge of Mr. Reid.

No. 168 of 16th April 1858, from Sub-Collector.
No. 136 of 31st March 1858, from Captain Francis.

2. Captain Francis, in paragraphs 10 to 13, fully explains the reasons that have induced him to propose the present rates, which appear just, and are approved of by the Sub-Collector, and call for no further comments from me.

3. I concur with Captain Francis' views as contained in paragraph 14 regarding the salt batty lands, and am of opinion that as such lands have been assessed in consideration of productiveness, locality, and the inroads likely to be made by salt water, the full rates should be levied, and that the exceedingly objectionable system of annual inspections should not be in any way countenanced by our District Revenue Officers, and on this subject I beg to refer to Captain Francis' remarks and my report of the 15th instant, No. 656, on application of one of the large shillotreedars in the Panwell Talooka demanding an inspection of his crop this year.

4. It is very satisfactory to perceive that the introduction of the survey into the Talooka of Sanksee now reported on, has had the effect of extending the cultivation, showing, I think, that the rates proposed for other neighbouring talookas have been found just, and are approved of by the people generally.

5. In consequence of the lateness of the season I have requested Captain Francis to settle the jummabundy of this talooka according to the new rates, pending the receipt of the sanction of Government to the same, and which will, I hope, meet with your approval.

I have the honour to be, &c.,

J. R. Morgan,

Acting Collector.

No. 808 of 1859.

Revenue Department.

Revenue Commissioner's Office,

Camp Matheran, 11th May 1859.

Submited for the orders of Government the rates of assessment for the Sanksee Talooka, proposed by Captain Francis, and concur-

red in by the Collector and Sub-Collector, are recommended for sanction.

2. The district under report bears, as regards capabilities of soil and other matters, much resemblance to the adjoining talookas of Oondehree, Panwell, and Nusrapoor, already brought under the operation of the Revenue Survey, and the Superintendent, in revising its assessment, has been guided by the same consideration which led to the settlement of those talookas.

Sweet rice lands.

3. The petta or Mahalkurrie's division is more advantageously situated than the sooba or Mamlutdar's division, and such of the villages as possess good facilities for the export of their produce to the Bombay market, have been assessed at the rate adopted for similarly circumstanced villages in Oondehree, viz. Rs. 7 per acre. The next rate is Rs. 6; it includes all the remaining villages, except Wusgaon and Meerya Dongur, which have been rated at Rs. 5 and Rs. 4 respectively, owing to their being difficult of access.

4. In the Mamlutdar's division the highest rate is Rs. 6 per acre, not that it does not possess the same facilities of export as the first class villages in the petta, but because the rice lands about Penn (to quote the words of the Superintendent) "are not so prolific as those of Nagotna and Oondehree." This rate is the same as that fixed for Panwell; the remaining part of the talooka is divided into three groups, and rated at Rs. 5, Rs. 4½, and Rs. 4 respectively.

Salt batty lands.

5. The salt batty lands have been classified under two rates as in Panwell, viz. Rs. 4½ for inland and Rs. 4 for exposed villages, and allowance on a liberal scale has been made for lands subject to inundation. The Collector will be directed to take care that the considerations noted in the Superintendent's paragraph 14 are not overlooked by settling Officers.

Rubbee lands.

7. The rubbee lands in both divisions have been assessed at Rs. 1-8-0 per acre, as in the other settled districts.

8. For baghayet lands, of which there are but five or six acres in the whole talooka, the rate of Rs. 3 is proposed, which is the same as that adopted in the talookas already revised.

Baghayet lands.

9. The wurkus lands have been brought under the usual rates of 4 and 3 annas per acre, the latter being applied to jungly villages only.

Wurkus lands.

10. The following table embodies the result of the proposed settlement, as contrasted with the realizations of 1856-57, and the average of the past ten years' collections:—

Description of Lands.	Realizations for 1856-57 under old rates.	Amount that would have been realized in 1856-57, had the District been settled under new rates.	Average of 10 years.
Rice	129,481	125,936	115,426
Rubbee	171	184	135
Baghayet	....	10	....
Wurkus	6,302	6,320	5,850
Total	135,954	132,450	121,411

As compared with 1856-57 ..... Decrease 3,504
As compared with the average of 10 years ..... Increase 11,039

11. This result may be viewed as satisfactory; the decrease, as compared with 1856-57, is confined to rice lands, and is accounted for by the high commutation rates which prevailed since 1855-56.

12. The Superintendent, in his paragraph 20, ascribes the higher amount of collections in the Mamlutdar's division, to extension of cultivation in anticipation of the introduction of the Survey; and observes that "the additional revenue realized in the three years referred to (1854-55 to 1856-57), amounting to above Rs. 15,000, has repaid almost half the cost of the Survey." As the diagrams were not received with the report, and the figures given in that paragraph

did not bear out the latter assertion, the Revenue Commissioner called for and obtained a statement of cultivation in the Mamlutdar's as well as the Mahalkurry's division, the extent under rice being distinguished from that under other produce. Whichever way viewed, Captain Francis' calculations do not agree with the data so procured, while the following explanation made by that gentleman, in support of his statement, leave the discrepancy in *statu quo*, the Mamlutdar's figures, with reference to the *cultivated area* submitted by the Collector, not being questioned by him.

"2. In his 2nd paragraph the Commissioner has stated that the assertion made in the 20th paragraph of my report to the effect that the great increase of revenue that has occurred since 1853-54 is due entirely to increased cultivation in anticipation of the Survey rates, is not borne out by the information supplied in the statement received from you, therein alluded to. From the following statement it will however be seen that the assertion is fully borne out by the facts of the case, the increased cultivation in the years alluded to being as follows :—

In 1854-55 it amounted to 775 beeghas in excess of 1853-54.
In 1855-56 do. 1708 do.
In 1856-57 do. $\frac{1,229}{2,982}$ do.

There has therefore been an increase of cultivation to the extent of 2,982 beeghas during the period referred to, the assessment upon which at the rate of Rs. 5 per beegha amounts to Rs. 14,910, and in my report the value of the increased cultivation is estimated at about Rs. 15,000.

"3. This information, I should explain, is confined to the villages of the Mamlutdar's division alone, but they were alone referred to in the paragraph of the report alluded to. It is not necessary therefore to add the increase that occurred in the petta. It would moreover be difficult to estimate the value of it owing to the difficulty of estimating what was due to the increase in the commutation rates, and what to cultivation alone, in that case.

"4. With regard to paragraph 3, I have had the greatest difficulty in obtaining from the Mamlutdar explanation as to the

manner in which the statements herein referred to were prepared, the delay in answering this reference being attributable to this cause. It appears however from the statements that he has now sent, that there were errors in his original returns, the revenue in the years in question being according to the entry in the accompanying statements.

"5. From this you will perceive that the difference in our respective returns is very small, and that mine are as correct as data of this kind can well be. I should explain that the information on which they are prepared is carefully extracted from the annual "chitta" of each village by Carkoons specially appointed for this duty, whose work is supervised by the Classing Assistant. The returns of the last year of every village are also carefully examined by myself at time of jummabundy, and any discrepancy is then noted."

13. From the calculations having been made at Rs. 5 per beegha, Captain Francis' statement seems to be based exclusively upon sweet rice lands. The Revenue Commissioner is however under the belief that there were other and lower rates of assessment besides that of Rs. 5 under the old system; but setting this aside, the figures of increase as regards cultivation do not correspond with the Mamlutdar's return which gives the same at

243	beeghas in	1854-55	as contrasted with 1853-54.
259	do.	1855-56	do.
235	do.	1856-57	do.

which would, at Rs. 5, give an increase of only Rs. 3,935, and taking the *whole* produce at the *same* rate, the increase amounts to only Rs. 12,750; neither is Captain Francis' position borne out by his own diagram. There is a small increase in 1854-55 in the Mamlutdar's division as regards the total cultivated area; in 1855-56 no fluctuation is visible, and in 1856-57 the increase is nearly three times that in 1854-55. Taking the diagram for the whole talook, however, the slight augmentation in 1854-55 has not been exceeded in 1855-56 or 1856-57; this want of unison in the calculations is to be regretted, but it does not appear to be of such amount as to render it necessary to propose any alteration of the scheme submitted.

14. The increase in cultivation, as well as receipts therefrom is owing, the Revenue Commissioner believes, to the great demand for grain consequent upon the Persian war and the Indian mutiny, which enchanced the prices of all sorts of produce, and, as a matter of course, the amount of tussur, or commutation rates, leviable in Sanksee.

15. The Revenue Commissioner understands that the subject of the rights of khotes is under consideration in the Alienation Department.

Khotes.

School Rates.

16. The instructions of Government regarding the levy of a school rate were attended to.

E. G. Fawcett,
Revenue Commissioner, N. D.

No. 1217 of 1860.

To

The Revenue Commissioner,
Northern Division.

The Superintendent Revenue Survey and Assessment,
Tanna.

Rev. Depart. *Dated Bombay Castle, 30th March* 1860.

Copy of a further Resolution passed by Government on a Memorandum from the Revenue Commissioner, Northern Division, No. 808, dated the 11th May, 1859, with accompaniments, relative to the introduction of new rates of assessment into the Sanksee Talooka of the Colaba Sub-Collectorate.

1. The late Revenue Commissioner and the Superintendent of Survey have discussed at some length the correctness of the conclusion drawn by the latter regarding the increase of cultivation in the years immediately preceding the introduction of the new rates. The difference between Captain Francis' figures and those of the Mamlutdar is one that might surely have been explained, had Mr. Fawcett called for explanation,—for both calculations must have been based on the same data. Further discussion, however, seems unnecessary, as the fact of a considerable increase is beyond all doubt, the only question being as to the amount. It is probable that Captain Francis estimated too highly the average old rate in setting it down at Rs. 5, and thus showing an increase of Rs. 15,000, when the increase really did not exceed Rs. 12,000.

2. That this increase is, in a great measure, attributable to the demand for waste lands, is probable enough, as such extension of cultivation usually precedes the introduction of the new rates. Mr. Fawcett attributes the increase to the demand for grain, consequent on the Persian war and Indian mutinies, but it is obvious that these causes could not have affected the cultivation of 1854-55 and 1855-56.

3. This point, however, is only incidental. The main question for consideration is, whether the rates proposed by Captain Francis shall be permanently guaranteed for 30 years.

4. The rates have been fixed with reference to those already sanctioned for the adjacent districts of Oondehree, Panwell, and Nusrapoor. The villages in the Nagotna Mahalkurry's division are somewhat better off in regard to the quality of the land than those of the Mamlutdar's division, and the maximum rate for rice land is Rs. 7, as was fixed for the adjoining district of Oondehree. For other villages not so well situated, the maximum is Rs. 6, and in two exceptional cases Rs. 5 and Rs. 4.

5. In the Mamlutdar's division the highest rate is Rs. 6 for the villages of the best class, and Rs. 5, Rs. 4½, and Rs. 4 for others not so favourably situated.

6. The mode of settling salt batty lands is approved. It is desirable to avoid annual inspection even at a sacrifice of revenue, and Captain Francis especially notes that the reduction is confined to those tracts which are subject to inundation. His rates of Rs. 4½ and Rs. 4 are sanctioned. The Collector is to be required to pay due attention to the remarks contained in the 14th paragraph of Captain Francis' letter.

7. The rubbee and bhagayet are both unimportant in this district. The rates of Rs. 1-8-0 for the former, and Rs. 3 for the latter, are sanctioned. The wurkus maxima of annas 4 and annas 3 are also approved.

8. The result of the settlement is a decrease of Rs. 3,504, as compared with 1856-57, but an increase of Rs. 11,039, as compared with an average of ten years. As the assessment has been equalized, this may be considered as satisfactory.

9. But the remarks made in reference to the Errundole Talooka, in Khandeish, apply with equal force to this settlement. Looking to the steady and yet great increase in the price of grain, and the demand for all agricultural produce, the rates which were appropriated a few years ago are now susceptible of increase, without affecting the prosperity of the cultivators.

10. In this district also the extra cess to be devoted to internal improvements may be imposed, as directed in Resolution No. 954, and the Superintendent of Survey should be directed in finally guaranteeing the rates, to raise them by one anna for every rupee.

Extract forwarded with letter No. 956, of 9th instant.

11. Before this settlement can be finally introduced, it is necessary to determine the conditions on which khotee villages are to be settled. His Lordship in Council understands that Captain Francis and the Acting Sub-Collector have met the khotes of this district, and arranged the details of a settlement which the khotes themselves are anxious to have introduced in the present season.

12. In the confident expectation that Government will be placed in possession of the details of the proposition in time to issue orders for a settlement of the khotee as well as the khalsa villages in the current season, His Lordship in Council is pleased to authorise the Superintendent to give the usual guarantee for 30 years to the khalsa villages, and even if the settlement of the khotee villages be not completed during the present season, it would not be desirable to leave the others without an intimation that the rates proposed by the Superintendent are to be increased by an anna on every rupee for the improvement of local communications.

13. As it is but equitable that the rates approved for khalsa villages should be applied to those under khotee management, the sanction accorded in this Resolution is to be understood to extend to the rates in the latter also as soon as the details of khotee management are formally arranged and sanctioned.

H. YOUNG,
Chief Secretary to Government.

No. 119 of 1860.

From Captain J. Francis,

Superintendent Revenue Survey and Assessment,

To G. Scott, Esq.,

Sub-Collector of Colaba.

Rutnagherry Districts,

Camp Mahaprul, 20th March 1860.

Sir,—I have the honour to submit a Report upon the plan of settlement for khotee villages agreed upon at our recent meeting at Nagotna.

2. You are aware that prior to the meeting referred to, I had submitted for the consideration of Government certain proposals for the settlement of khotee villages, which, with the modifications to be hereafter explained, formed the basis of the plan of settlement eventually agreed upon. In order therefore that the plan may be fully understood, I have appended copy of my former Report upon this subject, which, you will observe, contains a description of the khote system, and of the practices now followed in villages held on that tenure. For the information on these heads, I am chiefly indebted to Major Wingate's Report on the Survey and Assessment of the Rutnagherry Collectorate.

3. I have also referred to the form of settlement proposed for khotee villages by that officer,* and have further explained all that has been done to the present time towards a final settlement of the question. For general information* on the subject, I would therefore refer you to the report in question, and shall proceed to explain the plan now proposed for adoption.

* See paragraphs 2 to 17 of appended Report No. 466 of 1859.

4. It was agreed that the khotes should be continued in possession as superior holders, and as such should hold their

villages in lease for 30 years at the Survey rates, subject to the following conditions.

5. That they should collect the rents of dharehkurree lands according to the recorded survey rates, and nothing in excess thereof. That as regards the transfer of such lands, whether by sale, inheritance, or otherwise, the dharehkurrees should, as heretofore, be allowed to make their own arrangements, but that in matters of this kind, the latter should follow the course prescribed for the transfer of land in Government villages by the rules of the Joint Report.

6. That the khotes should give the occupiers of "khote nisbut" lands* (rice and wurkus) a lease of their present holdings for the full period of their own lease at rates not exceeding one-half in excess of the survey assessment. Two-thirds of this amount to be converted into grain rent at the rate of one maund of rice for every rupee of the survey assessment, the remaining third to be paid in cash.

* These are the lands that are let out by the khote at his own terms. All land not held n dhara is included under this head.

7. That the right of occupancy on these conditions should be considered hereditary.

8. That these conditions should be embodied in a lease which the khotes should be required to sign.

9. The lease therefore will be a very important paper in connection with the settlement. I have drawn out a rough form of one, but as I may probably have omitted some important matters which will be brought to notice at the time of introducing the settlement, and on the other hand may perhaps have inserted some conditions to which the khotes will object, I think it will be better to defer the preparation of this paper till the settlement has been introduced. A copy of the form of lease that may be agreed upon can then be submitted for the approval of Government, and eventually made over to the khotes.

10. With regard however to the annexed form,* you will observe, that I have first made provisions for the manner in which the revenue is to

* See accompaniment No. 1.

be paid, by what instalments, and on what dates the latter are to be considered due. This part calls for no remark, as the arrangement made simply provides for the enforcement of the system prescribed for the collection of revenue in the rules of the Joint Report.

11. With regard to the security to be taken for the year's revenue. It is provided in the lease that the khote or shareholder appointed to the management of the village, in the manner to be hereafter explained, shall furnish security for the payment of the year's revenue, and that in cases where there are several sharers in the village, each sharer succeeding in rotation shall furnish the same. The security might be given somewhat in the form of the bond now in use.

12. Hitherto it has been the custom to make the sureties answerable for the due performance of all the terms of the annual kuboolayet taken from the khotes, but under the proposed lease I think the security taken should be confined to the responsibility for the proper discharge of the year's revenue. If the khote should fail to fulfil any of the conditions of the lease, provision for the enforcement of the same, or for the punishment of any illegal acts, can be made in the Act for the management of these villages, which it is in contemplation to apply for. It will be the duty of the Collector to see that good and substantial security is given.

13. In villages where there are several shareholders, great confusion exists under the present plan of allowing each of the parties to the annual agreement to collect his own share of the year's revenue. To remedy this, it will be one of the conditions of the lease that the shareholders shall nominate annually one of their number for the duty of collecting the year's revenue. The party thus nominated will be held responsible for the due performance on the conditions of the lease during the year of his appointment. Each shareholder will be required to perform this duty in rotation as set forth in the lease, but in event of any one of them being unable or unwilling to take his turn of management, the other shareholders shall nominate one of their number for the duty, his appointment being subject to the approval of the Collector. Clauses spe-

cially providing for the due observance of these arrangements will be found in the proposed lease.

14. It will be a great advantage to have one person held responsible for the management of the village, and he alone constituted the sole recipient of the year's rents. The plan of allowing several parties to collect the revenues of a village is obviously open to great abuse, especially where the cultivators are an ignorant class like those generally found in khotee villages. The observance of the condition here referred to should therefore be strictly enforced, as being of great importance to the success of the proposed settlement.

15. The conditions regarding dharehkurree lands are those already explained in paragraph 5, and they are so plain that no further explanation regarding them is called for. It is necessary however to make some rules in regard to dharas that may lapse by death, or by the relinquishment of the original holder. I would have such entered amongst the khote-nisbut land of the village, and made over to the khote, subject to the conditions of land held on that tenure. I think it would be found inconvenient in practice to allow the khote the privilege of recording lands thus relinquished as his own dhara. It would give him such a direct interest in getting rid of the small dharehkurrees of the village, and with the power that he possesses we might soon see him the sole dharehkurree of the village, a state of things which should be avoided as much as possible, for the settlement makes no provision as to the terms on which the cultivators of such lands shall pay rent to their superior holders (the dharehkurres), who are not to be restricted in their demands as the khote will be.

16. I now come to the consideration of the most important part of the settlement, viz., the rights and privileges to be accorded to the sub-tenants or cultivators of the khote-nisbut lands. The manner of dealing with this class has been the great difficulty that we have had to contend with. It was at first proposed by Major Wingate, that they should be made hereditary proprietors of the land, by conferring upon them a saleable and transferable right of occupancy. To this, however, the khotes could not be induced to consent, and

it is doubtful moreover whether the plan would carry with it all the advantages that it was supposed to possess. But although this plan was found impracticable, all officers who have studied the subject, and become practically acquainted with the system, have felt that something must be done to improve the condition of this class of tenants.

17. It will be observed, from the heads of the proposed plan, given in paragraphs 6 and 7, that the difficulty here adverted to has been met by fixing a limit to the khote's demand. He is to be allowed to collect half as much again as the Survey Settlement, in the proportion of two-thirds of grain and one-third in cash. Suppose for example, that the survey assessment upon a cultivator's holding of this class is Rs. 7 (seven maunds of rice,) and Rs. $3\frac{1}{2}$ in cash will be the khote's rent from the same, and anything levied in excess of this will be treated as an illegal exaction, and punished under the Regulation to be provided for such cases.

18. An increase of about 50 per cent. upon the survey assessment appears at first sight to be a heavy rent. But if we calculate what the cultivator's payment will amount to under this arrangement, it will be seen that it falls considerably short of the khote's present demand, which for rice land is generally half the gross produce. Now as the rates of the Survey Settlement are estimated at a fifth of the same, the ryot's payment of half as much again as the sum fixed will be equivalent to $\frac{1}{10}$th or somewhat less than a third of the gross produce. Should the Survey assessment however amount to a fourth, the ryot's payment will still be only a little more than a third of the gross produce. And supposing the rate to be fixed as high as one-third of the gross produce, his payment in that case will amount to exactly one-half of the same, which is less than he actually pays at present, for in addition to the half of the gross produce the khote takes "phuskee" and other levies out of the ryot's share. He takes also "pendeh," a certain number of bundles of rice straw for each maund of grain, which however is not generally taken in kind, but converted into a grain payment. All these levies are included under the amount that the khote is to be allowed to collect in addition to the fixed Survey assessment.

Although therefore the rate fixed as the cultivator's payment appears to be high, it will be considerably less than his present payment under a liberal assessment, calculated upon the plan above explained.

19. With regard to the khotes. They have been dealt with very liberally, as 50 per cent. is a large margin of profit, and although, in many cases, they may have been able to realize more than this, their levies have not been backed with the sanction of Government. Under the proposed plan however their right to the margin of profit allowed is to be recognised, and upheld in case of dispute; they will therefore be placed in a more secure position with regard to their rents than they have hitherto occupied. Their right to hold the village is also recognised. The concession of this point in their favour is a very important consideration. For the advantages thus gained, they have to concede to the cultivators a right of occupancy on the terms above explained, but what they lose in this way is compensated for by the advantages gained as above explained.

20. You are aware that after the plan of settlement had been fully explained to all the khotes assembled, those holding villages in the Nagotna Petta of the Sanksee Talook agreed to adopt it on condition of the Survey assessment being introduced, and presented a petition to that effect. The rates of the villages in question were fixed in 1857-58, when the settlement was introduced into the Government villages of the district. The papers for the introduction of the rates were also prepared at that time, so that there will be no difficulty in introducing the settlement at once. I beg therefore you will apply for permission to carry out this measure during the current season.

21. It appears from the returns in my office, that there are 54 khotee villages in the district, eight of which are in the Mamlutdar's division, and the remaining 46 belong to the Nagotna Petta; some of these I believe are shellotree khars, but being held on a kuboolayet as khotee villages, they have been entered under that head in the report on the district. The assessment of these villages, according to proposed rates, has already been shown in the Sanksee Report, from which I have prepared the annexed

statement* regarding them. On referring to this, you will observe, that their total assessment amounts to Rs. 34,770, whereas Rs. 33,288 was the revenue collected in 1856-57, the details of the Survey Settlement, as compared with former payments, being as follows:—

* No. 2.

Name of Division and Number of Villages.	Revenue year.	Realizations under Present Rates.				Survey Settlement.			
		Rice.	Rubbee and Baghayet.	Wurkus.	Total.	Rice.	Rubbee and Baghayet.	Wurkus.	Total
Mamlutdar's Division—8 Villages ..	1856-57	1,530	..	221	1,751	1,772	..	524	2,296
Mahalkurry's Division—46 Villages.		30,737	26	774	31,537	29,994	89	2,391	32,474
					33,288				34,770
						Deduct Revenue of 1856-57.....			33,288
						Balance in favor of Survey Settlement.			1,482

22. From this you will observe that the Survey Settlement on these villages, inclusive of waste, is about Rs 1,500* in excess of the amount realized in 1856-57. The commutation rate in that year was 16 I think (I am not certain as to the amount, not having the papers with me); but owing to the great rise in the price of grain that has since taken place, the rate last year was 20 I believe, so that an addition of about 25 per cent. to the revenue of 1856-57 would require to be made to show the effect of the Survey Settlement upon present payments. If then we compare the Survey rates with past payments† calculated in this manner, they will show a reduction of above Rs. 8,000 on the rice lands alone. The khotes are aware of what the

	Rs.
*Survey Assesst.....	34,770
Rev. of 1856-57..	33,288
	1,482

	Rs.
†Collection from rice land in 1856-57	32,267
Add 25 per cent.	8,067
	40,334
Survey Assesst. ..	31,766
	8,568

Survey Settlement amounts to, and from their eagerness for its introduction, there is no doubt the terms are thought liberal.

23. In a previous paragraph I have alluded to a special enactment to be provided for the future management of khotee villages, under the system of settlement herein explained. This subject has also been alluded to at some length in my previous letter upon this question, to which is appended copy of the Act passed in 1859, for the management of Zumindaree villages in the Bengal Presidency. The latter I think may be taken as the text for the act required for our contemplated settlement, though many modifications, required by local usage and the peculiar character of the settlement, will be necessary. The precise nature of these modifications will be better understood when the settlement has been introduced. I purpose therefore to defer the preparation of the enactment till we have become conversant with the details of the system. For further information as to the provisions of the proposed enactment, I would refer you to the parts of my former letter quoted in the margin.

Paragraphs 19 to 25.

24. There are several points connected with the details of the plan that have not been explained, but, as before mentioned, I have proposed to leave over the discussion of all the details till the settlement has been introduced. I trust the general outline of the proposed plan will be understood from what has been explained regarding it. I would therefore beg that Government will be pleased to sanction its immediate introduction into the Nagotna villages.

25. I cannot conclude without acknowledging that I am indebted to yourself and others present at the Nagotna meeting for many of the suggestions which have been embodied in the plan of settlement that I have herein endeavored to explain.

I have the honour to be, &c.,

J. Francis, Captain,

Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

FORM OF LEASE.

Lease of the Village of *Talook*
to Bhaskur Narrain, Babajee Narrain, &c., Sharers in the Khoteship of the Village.

1. The village of is given over to you in lease for a term of years, commencing from A. D. 1860 (Fuslee 1270) upon the following conditions :—

2. You are to pay annually into the Talook Treasury the sum of Rs. , being the full Survey assessment of the village. The amount is to be paid in four equal instalments, which are due on the following dates, viz :—

1st Instalment	or Rs.	on the	15th December.
2nd do.	or Rs.	on the	1st February.
3rd do.	or Rs.	on the	15th March.
4th do.	or Rs.	on the	1st May.

3. You shall give such security for the year's revenue as the Collector shall from time to time require of you.

4. In case of your failing to discharge the whole or any part of these instalments by the dates on which they severally fall due, the amount due will be recovered by the attachment of the village and its sale upon the terms of this lease, or by the sale of your personal property, or that of your securities, or in any other way prescribed by the present Regulations or such other Regulations as may hereafter be enacted for the recovery of rent.

5. One of you shall be annually appointed to the duty of collecting revenue from the cultivators, he alone being empowered to act in this matter. This office shall be filled by you severally in rotation, in the following order, viz :—

1st year, 1860
2nd do., 1861

and so on in rotation for the remaining years of the lease.

6. In event of the death of any of the parties to this agreement during the period of the lease, the name of the eldest son or next of kin will be recorded as the owner of the share of the deceased; but where there are two or more sons, the name of the eldest shall alone be entered.

7. You are to collect revenue from dharehkurrees according to the terms of the Survey Settlement, and nothing in excess of that amount for all lands held in dhara and registered as such in the settlement papers of the village.

8. All transfers of land held on this tenure, whether by sale or inheritance, are to be effected strictly in the manner prescribed in the rules of the Joint Report, having reference to transfers of land in Government villages.

9. In event of a dharehkurree relinquishing his land, or dying without heirs, such land will then be considered as part of the "khote-nisbut" land of the village, and made over to you on the conditions hereinafter prescribed for lands of that tenure.

10. The cultivators of the khote-nisbut lands are to be recognised as the occupiers of the lands entered in their names in the settlement papers, and they shall not be ejected so long as they pay the stipulated rent except by razenama tendered by themselves.

11. In case of the death of any such occupier, the land shall be entered in the name of the eldest son or next of kin of the deceased, but failing heirs, it shall be competent to you to make arrangements for its cultivation, provided that the same be in accordance with the terms on which such lands may be let.

12. You shall collect rent from the occupiers of khote-nisbut lands, at rates not exceeding half as much again as the recorded Survey assessment, two-thirds of such rent to be levied in grain, in the proportion of one maund of grain to each rupee of the Survey assessment, and the remaining third to be recovered in cash.

13. Phuskee, paindeh, and all other levies hitherto made, are included under the rent specified in the foregoing paragraph, and the collection of any money or grain in excess of the stipulated rent will be punishable as an illegal exaction, under the Regulation to be provided for the future management of khotee villages.

14. You shall give the occupiers of khote-nisbut land a receipt for all payments of rent, the receipt to be prepared after the following form, viz. :—

No. of Field according to Survey Settlement.	Extent in Acres.	Assessment according to Lease.	
		Grain.	Cash payment.

15. All payments to be recorded on the dates on which they are received.

The following agreement on the part of the khote to be inserted at the foot of the lease :—

We hereby agree to take the village of in lease on the terms herein mentioned, and do severally and individually bind ourselves responsible for the exact fulfilment of all the conditions regarding the management of the village in the manner herein set forth.

NOTE.—Clauses providing for the inspection and preservation of boundary marks and for other matters will have to be added. The foregoing Clauses appear to contain the chief conditions which it is necessary to prescribe for the due observance of the terms of the settlement.

J. FRANCIS, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

An Act to amend the Law relating to the Assessment and Realization of the Land Revenue, defining the relative rights in the land and its produce of the superior Holder and the Tenant, and vesting the Collector with judicial powers in cases regarding land and its rent and produce in villages where the lands are let to a superior Holder.

Whereas it is expedient to re-enact, with certain modifications, the provisions of the existing law relative to the rights in the land of the superior holder and the tenant, to the prevention of illegal exaction and extortion in connection with demands of rent, and to other questions connected with the same, to extend the jurisdiction of Collectors, and to prescribe rules for the trial of such questions, as well as of suits for the recovery of arrears of rent, and of suits arising out of the distraint of property for such arrears, and to amend the law relating to distraint; It is enacted as follows:—

The following Regulations and Acts, and portions of Regulations and Acts, are hereby rescinded, except in so far as they rescind any other Regulation or Act, and except as to proceedings commenced before the date of this Act coming into force, namely:—

Sections IV., V., VI., VII., VIII., IX., and X. of Chapter I., of Regulation XVII. of 1827.

Chapter II. of Regulation XVII. of 1827 (of precautionary measures for the security of the land revenue).

Chapter III. of Regulation XVII. of 1827 (of the realization of the revenue by distraint, &c.)

Chapter IV. of Regulation XVII. of 1827 (Rules for the security of the ryot, &c.)

Chapter V. of Regulation XVII. of 1827 (of the responsibility and authority of Kamavisdars in the realization of the revenue).

Chapter VI. of Regulation XVII. of 1827 (relating to farmers and their power and responsibility).

Chapter VII. of Regulation XVII. of 1827 (relating to the powers and responsibilities of superior holders of land, &c.)

Chapter VIII. of Regulation XVII. of 1827 (relating to the jurisdiction of the Collector).

Act VI. of 1830 (regarding revenue appeals).

J. FRANCIS, Captain,

Superintendent Revenue Survey and Assessment,

Poona and Tanna.

III.—*Amended Clause.* Ryots holding lands at the settlement rates on the dharehkurree tenure are entitled to receive receipts at those rates.

VI.—*Amended Clause.* Every ryot shall be held to have an occupancy right in the land cultivated, or held by him at the introduction of the Survey Settlement, whether it be held under receipt or not, so long as he pays the rent payable on account of the same ; but this Rule does not apply to the private dhareh or sootee land belonging to the proprietor or superior holder of the estate or tenure, and let by him on lease for a term, or year by year, nor (as respects the actual cultivator) to lands sublet for a term, or year by year, by a ryot having a right of occupancy. The holding of the father, or other person from whom a ryot inherits, shall be deemed to be the holding of the ryot within the meaning of this Section.

J. FRANCIS, Captain,

Superintendent Revenue Survey and Assessment,

Poona and Tanna.

No. 202 of 1860.

From George Scott, Esq.,
Acting Sub-Collector,

To J. R. Morgan, Esq.,
Collector of Tanna.

Colaba Sub-Collector's Office,
Chowl, 2nd April 1860.

Sir,—I have the honour herewith to forward in original a report from Captain Francis, No. 119, of 20th March 1860, with its accompaniment, on the proposed settlement of khotee villages. There are many remarks I should wish to make on the khotee system, and the proposed plan of settlement, but embodying them in a report would necessarily occupy some time, and it appears to me that as the khotes of the Nagotna Petta are at present anxious for the immediate introduction of the Survey rates on the plan proposed, it is of the utmost importance that the rates should be introduced without delay.

Before this can be done it will be necessary to ascertain whether Government will sanction the principle of the proposed settlement.

The khotes have agreed to reduce the rent payable by the ryots for this year at the rate of two maunds per candy if the Survey rates be introduced this year, so that it cannot be alleged that the immediate introduction of the proposed settlement would, for the present year merely, benefit the khotes.

I would respectfully recommend that the sanction of Government be obtained for the immediate introduction on the proposed plan of settlement of the new Survey rates—plus one anna on each rupee for improvements—into the khotee villages of the Sanksee Talooka as a tentative measure, to be reported on in detail after the close of the year.

I have the honour to be, &c.,

G. Scott,
Acting Sub-Collector.

No. 642 OF 1860.

From J. R. MORGAN, Esq.,
Collector of Tanna.

To S. MANSFIELD, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office,
Oorun, 10th April 1860.

SIR,—I have the honour to transmit the letters, as per margin, relative to a plan of settlement for "khotee" villages in the Sub-Collectorate, submitted for the approval and sanction of Government by Captain Francis, Superintendent of Revenue Survey.

No. 202, of 2nd April, from Sub-Collector to Collector.
No. 119, of 20th March, and accompaniment, from Superintendent Revenue Survey to Sub-Collector.
No. 446, of 23rd September, with accompaniments, from Superintendent Revenue Survey to Mr. Secretary Ellis.

2. The correspondence has apparently been transmitted through me merely for form's sake, as you will observe that the subject has been discussed, and the plan agreed upon, without any reference whatever to me.

3. To enable me to offer an opinion on the subject, it would be necessary that I should make myself acquainted with the previous correspondence that has taken place on this question, and as this would necessarily delay the transmission of the report, whilst the early sanction of Government to the plan is requested, in order that the settlement may be introduced into the Nagotna villages during the present season, I merely forward the correspondence, reserving any remarks I may have to offer till the receipt of the more detailed report on the system promised by Captain Francis.

4. I have forwarded the accompaniments in original, and request I may be furnished with two copies of the correspondence,

one for my own, and one for the Sub-Collector's records after the subject has been laid before Government.

I have the honour to be, &c.,

J R. MORGAN,
Collector.

No. 820 OF 1860.

REV. DEPARTMENT. *Bombay, 12th April* 1860.

Submitted, in original, for the early orders of Government.

S. MANSFIELD,
Revenue Commissioner, N. D.

No. 1832 OF 1860.

To

The REVENUE COMMISSIONER, Northern Division,

The SUPERINTENDENT REVENUE SURVEY and ASSESSMENT, Tannah and Rutnagherry,

The REVENUE COMMISSIONER, Southern Division.

REV. DEPART. *Dated Bombay Castle, 18th May* 1860.

Copy of the Resolution passed by Government on the foregoing Documents.

The settlement for which sanction is now requested, is of more than ordinary importance, inasmuch as the villages to which it relates are all held on the khotee tenure, and any settlement which may now be sanctioned must, in a measure, regulate future proceedings in regard both to the remaining talookas of the Sub-Collectorate, and the greater part of the Collectorate of Rutnagherry.

2. It is unnecessary here to enter on a discussion as to the origin of the khotes and their former position. These points have

been amply treated of in previous Reports, and the accurate determination of historical questions involved in uncertainty would be of little use as a guide to the practical settlement of present difficulties.

3. The actual position of the khotes must be taken as the basis of future treatment, and in endeavouring to reform the present system, it is the desire of Government to maintain all existing rights, so far as may be compatible with justice and with a sound scheme of revenue management, and to adopt rather than overthrow institutions which, whatever their origin, have become so firmly rooted in these districts, that their sudden eradication, supposing it to be possible, would amount to a social revolution.

4. Some uncertainty prevails in regard to the present system, the relations between the superior holder and his sub-tenant being the point on which there is the greatest difference of opinion. It seems however to be established beyond question.

1*st.*—That Government has a right on occasion of a general survey to revise and alter the revenue payable by the khote.

2*nd.*—That the khote has the right of settling with Government in the gross, and of deriving a profit by sub-letting the land to others.

3*rd.*—That the ryot has a right to protection from over-exaction on the part of the khote.

5. Government therefore is entitled to fix the khote's annual payment at whatever sum may, on a consideration of the qualities of soil and other circumstances, appear equitable. This the survey under Captain Francis has already accomplished. The rates now proposed require no discussion, for they are the same that have already been approved for the ryotwar villages of the same talooka.

6. The khote's privilege of settling with Government in the gross will be confirmed to him. His right of sub-letting the land is neither more or less than the right of receiving the balance of rent which remains after satisfying the Government dues. This also will be confirmed; but as this right is undoubtedly derived from

the State, it will remain with Government to prescribe how far, with due regard to the general interests of the community, it should be exercised without control.

7. The discussion of this question involves a decision on the third point above noted, the right of the ryot to protection from over-exaction. The difficulty is to determine the degree or extent to which protection should be afforded.

8. The basis of the settlement lately attempted in Rutnagherry was the recognition of a right of occupancy on the part of the ryot, and his title to deal with Government direct for the assessment of his land, the khote being regarded as an agent only. To this settlement, inasmuch as it involved a surrender of some privileges highly prized by them, it is scarcely possible to obtain the consent of the khotes.

9. The opposite opinion on this much debated topic would admit the khote to the unlimited proprietorship of the village, for the revenue of which he engages (a position he never yet enjoyed), and would abandon to his mercy as mere tenants-at-will all ryots, whatever their claim to consideration from long and unquestioned occupancy.

10. The adoption of these views would place the ryot in a far worse position than he now holds, and there can be no hesitation in rejecting such a basis of settlement. Even under the zemindaree system of Bengal legislation has recently provided for the protection of the ryot, and restricted the power of the zemindar to eject him.

Act X. of 1859.

11. The settlement now proposed appears to His Excellency in Council to avoid both extremes; of course, it may be presumed that the khotes would have been better pleased, had their hitherto undefined claims been formally confirmed without any concession on their part, while the ryots, on the other hand, would doubtless have preferred a settlement giving them greater independence and larger profits. But the proposals before Government are based upon the principle of maintaining the relations now existing between the superior holder and the sub-tenant, and modify the present

system only so far as change is obviously and urgently called for. This settlement ought therefore to be acceptable to both parties, though not precisely what either would have chosen.

12. According to this settlement, khotee villages will be given to the khote at the Survey rates on a lease for 30 years, and the khote will in turn give leases for the same period to the permanent occupants of khotee lands, a maximum assessment being fixed, beyond which the khote will not be permitted to tax the sub-tenant as explained below.

In the Sanksee Talooka the leases should be made conterminous with those of the ryotwar villages already settled.— Vide paragraph 21.

13. As these leases will constitute the ryot's charter, it will be necessary to frame them with great care. Captain Francis has judiciously proposed to leave the precise terms to the time of settlement, when the details can be fixed on the spot in presence of both khote and ryot. The engagement for the whole village should not be entered into until the individual sub-tenant's leases have been formally completed, and the registry of these will form an important part of the record of the new settlement.

14. His Excellency in Council is of opinion that the sub-tenant's leases should contain the following particulars :—

Survey number according to map and assessment,
Term of lease,
Amount payable annually,
Time of payment,

and should be signed by all the khotes whose names are entered in the Government engagement, or by one of their number duly authorized on their behalf.

15. The lease should further secure the right of heirs of the lessees, and should provide for the resignation of the land, if the lessee desire to give it up. The deed of resignation should be in the name of the khote, but it should be valid only after registry in the Mamlutdar's office, and the District Officer will satisfy himself before registering it that the lands are resigned by the lessee of his own free will.

16. A question may arise whether the lessee of more fields than one may be allowed to resign a portion of his holding. His

Excellency in Council is of opinion that he should be permitted to resign any whole survey number, and that the amount of his rent should be diminished to such extent as the lessee and lessor may agree on, provided the deduction be not less than the survey assessment, and that the balance remaining payable by the lessee do not exceed the maximum rental referred to above in paragraph 12.

17. Another question will arise with regard to the ryot's right of transfer. To give him this right unrestrictedly in all cases would probably be to confer a new privilege, and to lessen unduly the rights of the khote. In disposing of this question, the following circumstances under which transfer may be desired, present themselves for consideration :—

The land may be held by a mere tenant-at-will.

It may be held by one who is entitled to the right of occupancy.

The land may have been improved by the capital of the occupant.

Or it may have been improved by the capital of the khote himself.

18. In the first case, of course there can be no transfer of any kind without the consent of the khote.

In the second a transfer by sale or gift should, the Honorable the Governor considers, be permitted on payment of a fee or nuzzerana of a given amount to the khote, whose signature should be attached to the deed of sale in token of validity.

In the third case, in order to secure the ryot the value of improvements which he may make at his own expense, it should be stipulated, that when a ryot wishes to transfer land so improved, the khote, if he refuse consent, shall be bound to pay the ryot the full value of the permanent improvements as assessed by a punchayet.

In the fouth case the right of the khote to either accord or withhold his consent to the sale should be distinctly acknowledged. If, however, his consent be given, the fee or nuzzerana should be paid as above.

19. If a khote desire to effect any great improvement at his own expense, he will be entitled to apply to the Collector for a revision of the terms on which his sub-tenants hold the lands effected by

the improvements, and the Collector will pass such orders as the merits of the case may demand. Provision to this effect must be made when a Legislative Act is passed.

20. These remarks have been made in reference to the more important question likely to arise in settling the terms of the ryot's agreements. Many others will doubtles occur, and the Superintendent will not consider that these are the only points to be noticed in the leases.

21. Reference has been made above to a maximum rental to be fixed as a limit to the khote' s demand. The principle upon which this portion of the settlement is based, has been fully explained by Captain Francis the 16th and 17th paragraphs of his report of the 20th ultimo.

Paragraph 12.

22. The khote and ryot will be left to make their own arrangements, subject to the proviso, that the rental do not exceed half as much again as the Survey assessment. His Excellency in Council would have desired to give the ryot the full benefit of cash rates in lieu of the grain rental hitherto paid to the khote, but such a change would have been unpalatable to the khotes, and it is doubtful whether the ryots would have found sufficient means to avail themselves of the full privilege, even if it had been allowed to them.

23. Under these circumstances, the plan described in Captain Francis' 6th paragraph is approved. For every rupee of survey assessment, one maund of rice may be levied ; if more than this be taken, the payment must be in cash, and may not exceed eight annas for every rupee of Survey assessment.

24. This payment will include all levies, such as fuskee and penda and other extra cesses. If the khote desire to receive straw in part payment of his rental, he can do so, remitting an equivalent amount of grain ; but it must be distinctly understood that the payments fixed in the lease are in liquidation of all demands, and that further levies will be punished as undue exactions.

25. It will be the duty of the officers making the settlement to see that the prescribed limit is not exceeded in any of the agreements which the khotes may bring for registry and confirmation at the jummabundy.

26. When the parties are satisfied, the existing terms should

be adhered to as far as possible, care should be taken that the khotes do not raise existing rentals, when they do not reach the maximum allowed, for if they do, a provision intended for the benefit of the ryot will be perverted to his injury; when the present rental, however, is below the Survey rate, the khote should, of course, be permitted to raise it to the Survey assessment.

27. Under the foregoing arrangements, with such minor additions as may be found necessary at the time of settlement, the relations of the khote and the ryot occupant of khotee land will be sufficiently defined. It remains to notice briefly the class of dharekurrees, and the form of agreement to be entered into by the khote with Government.

28. Regarding the former, His Excellency in Council has only to express his approval of the views recorded in Captain Francis' paragraphs 5 and 15.

29. *With respect to the khote's management, reform is chiefly needed in villages held by several sharers.* It is absolutely necessary not only for the convenience of Government, but for the protection of the ryot, that the management should be in the hands of a single individual.

30. In all cases one person and one only should be directly responsible to Government for the year's revenue, when the village lands have been divided and their revenue apportioned among sharers, each may be permitted to manage his own share, subordinate to the chief manager of the village, but where this is not the case, it is indispensable for the security of the ryot, that he should know to whom his revenue is payable, and that his liability should be confined to a single individual.

31. It is, therefore, necessary, that in lieu of the existing practice of entering a number of names in a single agreement without any definition of the responsibility attaching to each sharer, the general agreement should hereafter contain a distinct declaration, dividing the thirty years' lease into convenient periods among the sharers in the khoteship. The manager for the year will be held responsible, as suggested in paragraph 13 of Captain Francis' Report,

and those who may succeed by heirship, sale, or decree of Court, will take the turn of management belonging to the share from which their title may have been derived.

32. His Excellency in Council approves of the arrangement suggested by Captain Francis in the event of a sharer declining to officiate in rotation.

Paragraph 13.

33. The complete form of lease promised on the introduction of the settlement will be awaited.

34. But with regard to security, it may be remarked, that if the sharers in the khoteship offer themselves collectively and individually as sureties for the due performance of the conditions of the lease by the manager for the year, no other security should be demanded. This relaxation will be a boon to the khotes; while, on the other hand, if every sharer possessing an interest in the village, bind himself to the full extent of his property, it is evident that there can be little or no risk to Government.

35. A definite penalty should be inserted in the lease providing for the breach of any one of its provisions, otherwise, pending a legislative enactment, it will be difficult to enforce a compliance with the terms agreed upon.

36. The settlement should be introduced at once into the 54 khotee villages of the Sanksee Talooka. It would seem that some of the so called villages are simply large khars, though agreements in the form usual in khotee villages are taken from the holders.

37. A revision of assessment having now been sanctioned, a Notification under Act XX. of 1839 will be issued prohibiting in the Sanksee Talooka the future levy of atwet, karsaee and other items of revenue long since abolished by Government, but the levy of which by khotes has not hitherto been declared penal pending a revision of assessment. A similar notice should be issued in the several villages in accordance with the 3rd Section of the Act above quoted.

38. Captain Francis succinctly and clearly furnished the information which had been call for regarding the khotee tenure in a Report, No. 466 of the 23rd September last, the disposal of which was deferred until Captain Francis had an opportunity of testing on

the spot the applicability of his suggestions. His Excellency in Council considers the views expressed in that report to be of much interest, although Captain Francis has now modified them on some points in consequence of his having become more fully acquainted with the subject.

39. The first 18 paragraphs have been disposed of by the remarks above recorded. Paragraphs 19 to 33 relate to a proposed draft Act for the future regulation of khotee villages. As suggested by Captain Francis in his second Report, the consideration of the minor details which will have to be embodied in a legislative enactment had better be deferred until it is ascertained by the experience of one settlement what are the precise points which it will be necessary to provide for by law.

40. The suggestion in paragraph 34, His Excellency in Council is not prepared at present to adopt. Captain Francis is aware that the khotes are in many cases the sole dharekurrees of a village, and it would not be reasonable to pay them for collecting revenue from themselves.

41. In Rutnagherry it is true there are many villages in which the dharekurree tenure preponderates, and in which but a very small margin of profit from khotee lands remains to the khote. In such cases remuneration must be allowed, but in the Sanksee Talooka, the profit of khotee lands will, according to the custom of the country, continue to be held as entitling Government to the services of the khote in realizing revenue from dharekurrees.

42. Care should be taken to record the rights of Government over the patches of land reserved for forest, whether of teak or other jungle wood. The full right of the khote to all wood on other unoccupied land not so reserved should be conceded, and he should be distinctly informed that the wood which he may find means to preserve beyond the tracts reserved by Government, and with reservation of any rights of occupants will be his sole property.

43. The existing right of Government to take without compensation any waste land that may be required for roads or other public purposes remains unaffected by the terms of the settlement.

44. The extra cess of one anna per rupee for local improvements should be levied in the khote as well as in the ryotwar villages of this talooka already settled on condition of paying this item.

45. His Excellency in Council receives with satisfaction Mr. Scott's intimation of the khote's agreements to allow the ryots this year two maunds per candy remission in consideration of the great advantage they will themselves derive from the introduction of the new settlement in the present season.

B. H. Ellis,
Secretary to Government.

NOTIFICATION.

Revenue Department.

Whereas the levy of atwet, karsaee and other similar items formerly collected over and above the land revenue was long since abandoned by Government, and whereas the said levies have been in some instances continued by the khote villages in the Southern Konkun, but pending a revision of assessment such levies have not been declared penal, His Excellency the Governor in Council is now pleased to notify that as a revision of assessment has been sanctioned for the Talooka of Sanksee in the Sub-Collectorate of Colaba, Collectorate of Tanna, the levy of the above mentioned and similar extra items of revenue is from and after the 1st June next prohibited in the said talooka, and will be punished as an undue exaction under the provisions of Act XX. of 1839.

By order,

B. H. Ellis,
Secretary to Government.

Bombay Castle, 23rd May 1860.

No. 232 of 1860.

From George Scott, Esq.,
Acting Sub-Collector of Colaba,

To J. R. Morgan, Esq.,
Collector of Tannah.

Colaba Sub-Collector's Office,
Camp Dapoolee, 14th April 1860.

Sir,—I have the honour herewith to forward a copy of a letter No. 154, of 6th April 1860, as also a copy of the Government Resolution therein alluded to, received from Captain Francis, Superintendent of Revenue Survey.

2. Government have directed that one anna per rupee should be added to the new survey rates introduced into some villages of the Sanksee Talooka, and with this addition have sanctioned the assessment rates introduced by Captain Francis.

3. The Superintendent of Revenue Survey and Assessment trusts that Government will reconsider their decision, because he thinks the ryots would be dissatisfied. It should seem that the ryots were distinctly given to understand that the final adoption of the new survey rates was subject to the sanction of Government. Now up to this time no such sanction has been accorded, nor any guarantee of a 30 years' lease been given, consequently carrying out the Government resolution can, as it appears to me, inflict no possible injury on the ryots, but will solely result in benefit to them, because this extra anna has been added, not with a view of increasing Government revenue, but solely for the purpose of opening roads, &c., in their districts, and thus enabling them to convey their grain to market.

4. Captain Francis admits the justice of Government resolution; and also that a sufficient and satisfactory answer can be given to any objection the ryots may offer, but fears that such answer

would not "satisfy the illiterate class of subjects with whom we are dealing." It appears to me that such reasoning resolves itself into this—"Although Government resolution be just and beneficial to the ryots still, because they are an illiterate class, therefore the measures directed for their improvement are to be delayed till the time of a new assessment, *i. e.* delayed for 30 years."

5. I do not myself see any reason to trouble Grovernment again on this subject, and as Captain Francis states that he will not be able to make the calculations this year for the addition of the one anna per rupee as directed by Government, I have this day ordered the tullatees of the various villages of the Sanksee Talooka, into which the new rates have been introduced, to make the required calculations for each holding in the villages of their respective charges. These calculations are most simple, and there can be no mistake, and I will, if authorized by you so to do, inspect the calculations, and direct that the extra assessment ordered by Government be taken for the current year.

I have the honor to be, &c.

G. Scott,
Acting Sub-Collector.

No 176 of 1860.

From Captain J. Francis,
Superintendent Revenue Survey and Assessment,

To J. R. Morgan, Esq.,
Collector of Tanna.

Superintendents Office,
Camp Rutnagherry, 21st April 1860.

Sir,—On receipt of Government Resolution No. 1217, dated the 30th ultimo, ordering the addition of one anna per rupee to the assessment introduced into Sanksee Talook in 1857-58 for the

purpose of forming a local fund for the improvement of the communications of the district, I reported to the Sub-Collector, that I should be unable to make the calculations for the imposition of the extra rate during the current season. Being also of opinion that the adoption of this measure would give rise to considerable discontent amongst the ryots of the district, I submitted that it would be better to refer the question for the reconsideration of Government, having stated my reasons for recommending this course.

2. I find, however, from his letter of the 14th instant, No. 232, to your address, that Mr. Scott, dissenting from the view I have taken of this subject, has issued orders to the tullatees to make the calculations for the immediate imposition of the extra anna, and he proposes, with your consent, to levy the extra assessment this season, thus virtually taking upon himself the responsibility of settling the point which I was anxious should be submitted for the decision of Government. But in ordering the calculation to be made in the manner indicated, Mr. Scott has entirely overlooked the instructions of Government on this particular point, which are explicit, being as follows that, *"Though calculated over and above the ordinary assessment, this levy should be incorporated with it, and should not be shown separately either in the ryots' books or the village accounts"; whereas by his letter be has ordered the tullatee "to make the required calculation for each holding," and the extra assessment will in this manner be shown separately.

Vide paragraph 16 of Government Resolution, No. 954, dated 9th March 1860.

3. When stating in my letter to that officer that I should not be able to make the calculations for the imposition of the rate this season, I had under consideration the instructions of Government above quoted, which you will observe, require that a fresh calculation of the *rate* of each Pot No. should be made, so that the levy may be incorporated in the rate and not shown separately, and this is a work, which, though not difficult, will, as stated by me, occupy a considerable time. This will account for my representing the calculation to be a work of some time and trouble, whilst Mr. Scott disposes of it by a simple order to the tullatees.

4. Putting aside the question as to the manner in which the details of the measure should be carried out, there are in my opinion

weighty reasons for submitting this subject for the reconsideration of Government.

5. I am quite ready to admit, as indeed I have done in my former letter, that Government would be legally justified in imposing this levy on the ground of its final sanction to the original assessment not having been accorded. But looking to the circumstances of the case, we have to consider whether in allowing an assessment to remain in force for nearly three years, though introduced provisionally for one only in the first instance, we have not thereby given a tacit sanction to the measure. The people of the district were told in the first instance, that the rates were for one year only, being subject to the final sanction. They have heard nothing since, and now at the close of the third season, they are to be informed that an anna per rupee is to be paid in addition to the original assessment. They know nothing of the reasons why sanction was withheld for so long a period, and have no doubt looked upon the rates as being on the same footing as those of other settled districts.

6. If such then be the state of their feelings, we shall incur the charge of breach of faith if we now attempt to add an extra levy to the assessment originally introduced. If Sanksee had been the first district in the collectorate to which the Survey Settlement had been extended, and sanction, as in this case, been withheld, we might then, as being an exceptional case, have brought it under the operation of the order referred to. But as several other districts have been settled, which are held to be exempt from its operation, on account of their settlement having been guaranteed, I cannot see how, in a moral point of view, we can apply the order to Sanksee, whilst we except Callian and Tulloja from its operation, though settled subsequently. I am most anxious for the introduction of the plan of having a fund set apart for local improvements, but in my humble opinion it would be very impolitic to apply the order on this subject retrospectively, which its application to Sanksee would import.

7. The final settlement of the matter appears to me to be much complicated by Mr. Scott's proceedings in ordering the calculation of the extra rate to be made. It was his duty, in my opinion, to have submitted the correspondence for the decision of Government, and

awaited the result. If however you were now to cancel his order, the minds of the people would be excited to opposition should Government eventually determine to enforce the imposition of the survey; and yet Mr. Scott's proceedings are contrary to the rules laid down by Government for the adjustment of this extra rate as pointed out in a previous paragraph. Upon the whole it appears to me, that the best course to adopt is to allow the calculations to go on, and submit the case for the early decision of Government. The levy of the extra assessment should however be deferred. It would be well also to caution Mr. Scott not to make any alteration in the Survey Registers in connection with this rate.

I have the honour to be, &c.,

J. FRANCIS, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

No. 792 OF 1860.

From J. R. MORGAN, Esq.,
Collector of Tanna,

To S. MANSFIELD, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office,
Matheran, 27th April 1860.

SIR,—With reference to your Memorandum No. 745, of the 3rd instant, on Government Resolution No. 1217, of the 30th ultimo, sanctioning the rates proposed by the Superintendent Revenue Survey for the Sanksee Talooka, with an extra cess of one anna in the rupee to be devoted to internal improvement, and directing the Superintendent in finally guaranteeing the rates, to raise the assessment by one anna in every rupee, I have the

honour to submit for your consideration the correspondence in original, as per margin, in which Captain Francis requests the reconsideration of Government before applying Government Resolution No. 954, of the 9th ultimo, to the villages in the Sanksee Talooka which have been under the operation of the survey rates for nearly three years.

* No. 232, of 14th instant, from Mr. Scott, with accompaniment.

No. 154, of 6th idem, from Superintendent of Revenue Survey.

No. 176, of the 21st instant, from ditto.

2. There is great justness and matter for grave consideration in the remarks of the Superintendent of Revenue Survey, that though no actual guarantee has been given for the survey rates, which have been levied during the last three years, yet that the people of this district have been led to look upon and consider the rates levied, as permanently fixed, and that seeing other talookas in this zillah into which the survey rates have been subsequently introduced, are exempted from this extra cess, may look upon the enhanced rate, having a retrospective effect, as a breach of faith.

3. Before the receipt of Captain Francis' last letter, quoted above, I had instructed the Acting Sub-Collector to stop all further proceedings in connection with the imposition of this extra cess.

4. I did not approve of the summary manner in which Mr. Scott proposed to dispose of the question, and considered that before any further proceedings were taken in the matter, the subject should have been laid before you, as requested by Captain Francis, whose opinion was, at any rate, deserving of consideration, especially as he was the officer who had introduced the rates, and who had been directed to carry out the instructions of Government in connection with the imposition of this extra cess.

I have the honour to be, &c.,

J. R. MORGAN,
Collector.

[*Collector of Tanna's letter, No. 792, dated 27th April* 1860, *and accompaniments.*]

No. 1013 OF 1860.

REVENUE DEPARTMENT.

Submitted for the orders of Government.

2. For the reasons stated by the Collector and the Superintendent Revenue Survey, the Revenue Commissioner, N. D., concurs with them in the opinion as to the impolicy of levying the one-anna cess in the Sanksee Talooka.

3. The ryots of the Sanksee Talooka, like other ryots similarly situated, were told, when the rates were introduced, that they would not be considered permanent until sanctioned by Government; but this procedure has become, to a great extent, a mere form. Since the commencement of the Survey in 1834-35, up to the present period, the Government have, as far as the Revenue Commissioner is aware, in one single instance, not only not reversed any settlement, but have not even made any alteration in the rates of assessment proposed by the different Superintendents, the settlement therefore made by a Superintendent, on the introduction of the new rates for the first time in a district, has become to be considered virtually final. The settlement was introduced into the Sanksee Talooka in 1857-58, and any demand in addition now exacted will be considered unjust.

4. It must be remembered that the settlement of the Sanksee Talooka was not experimental, as has been the case in some of the Goozerat districts; but one to be sanctioned by Government as the permanent settlement for 30 years.

5. The cultivating community in Sanksee consider Government bound to incur every description of expenditure necessary for their protection and the administration of the country in return for the revenue paid by them; and if, in addition to that revenue, Government make any further demand, on whatever account, they only look upon it as an unfair expedient to extract

more revenue from them. This will certainly be the idea of the Sanksee ryots, if Government insist on the levy being made, more especially as the districts of Oondehree, settled in the same year, and Tulloja and Callian subsequently to Sanksee, will be exempted.

6. As long as the cess is incorporated in the revenue demand, the ryots, in ignorance of its existence, will make no objection to pay it, but if after the revenue demand has been fixed and paid, an extra cess is levied, they will of course murmur, and very naturally ask, why they should be taxed for making roads when the rest of the community, who are subject to no taxation whatever, are obliged to pay likewise. The collection of the cess from ryots so situated would be a constant source of irritation and annoyance.

7. Mr. Scott's proceedings appear to the Revenue Commissioner hasty and inconsiderate. Captain Francis merely requested the subject might be referred to Government for reconsideration, and his long experience of revenue details, and intimate acquaintance with the state of the country and the people entitled his request being acceded to without demur.

S. MANSFIELD,
Revenue Commissioner, N.D.

Revenue Commissioner's Office,
Camp Matheran, 3rd May 1860.

No. 1935 OF 1860.

Dated Bombay Castle,
REVENUE DEPARTMENT. *29th May* 1860.

To the REVENUE COMMISSIONER, N. D.

Copy of the Resolution passed by Government on the foregoing Documents.

His Excellency the Governor in Council does not concur in the view taken by the Revenue Commissioner of this case.

2. It is admitted by Mr. Mansfield that the ryots were informed that the rates were not to be considered permanent until the

sanction of Government had been obtained. There is therefore not the slightest ground for suggesting that the imposition of an extra anna would be a breach of faith.

3. It is not clear on what grounds the assertion is made that the ryots have come to look on the Government sanction as a mere form. This is the first settlement made in Sanksee, and the ryots were distinctly told that the permanence of the settlement depended on the sanction of Government. It is not easy to understand how the point could have been more prominently brought to their notice.

4. Nor can any distinction be admitted, so far as the ryots are concerned, between the experimental settlement in Guzerat to which Mr. Mansfield refers, and provisional settlements such as this was. In both cases the ryots receive the same intimation, and instances have occurred in which the cancelling of experimental rates has been viewed in the light of a hardship and quite as much so as if the rates cancelled had been provisional.

5. Precisely the same order as has been issued in regard to Sanksee was issued with reference to Erundole. Government, when applied to for confirmation of the rates introduced provisionally the previous year, confirmed the rates with the very addition now proposed for Sanksee.

6. It remains to be considered whether there has been any delay on the part of Government that might be construed into a tacit sanction of the rates.

7. This question must be answered by dates. Captain Francis submitted his proposals to the Collector at the end March of 1858, and the Collecter authorized his introducing the new rates in anticipation of sanction on the 23rd April 1858. When the report was forwarded to the Revenue Commissioner, Mr. Fawcett commenced a correspondence with Captain Francis in regard to the correctness of some of the figures in the report. This correspondence did not end until April 1859. One year was therefore consumed in testing the correctness of Captain Francis' figures, and the report did not reach Government until May 1859.

8. It appeared to Government that as the Report provided only for the ryotwar villages, it would be highly inexpedient to

sanction a settlement until steps could be taken for the settlement of the khotee villages also. Accordingly in paragraph 3 of the Government Resolution issued on the 6th July 1859, Captain Francis was informed, that pending the receipt of his Report on this subject, "*the rates cannot be sanctioned.*" There was thus no tacit sanction whatever on the part of Government.

9. And as soon as there was a prospect of the khotee villages being settled, no time was lost in the issue of the final orders; for on the 30th March 1860 sanction was given to the Superintendent's rates plus an anna on every rupee which Government propose to assign for the improvement of local communications.

10. It is stated that in other districts subsequently settled, the assessment has not been similarly raised. But it cannot be said that in other districts the guarantee has been subsequently given without the imposition of an additional anna, and as, until the Government guarantee is given, the rates are only provisional, it is the confirmation by Government that must be taken as the test on this point.

11. It is probable that the ryots will not be pleased at the increase of assessment (though intended eventually for the improvement of their own district,) but they should be distinctly given to understand that the rates proposed by the Superintendent were only provisional. Those now sanctioned are guaranteed for the full period.

12. It is of importance that Government should have the means of providing for local improvements in this district, for it is the first of a series, and the consequence of not making such provision here would be that its success elsewhere might be much endangered.

13. Captain Francis has included the additional assessment in his calculations for the settlement of the khotee villages. But the khotee villages could not justly be assessed if the ryotwar villages of the *same* talooka be exempted. Again if the people of Sanksee be exempted after an order has been issued for the increase of assessment generally, there will be great difficulty in taxing the neighbouring district of Tulleh in which the khotes are in full strength.

14. It will thus risk the success of the plan in the whole of the Sub-Collectorate if it be not carried out in Sanksee. It is a ques-

tion which materially affects the prospects of these districts, and for the sake of their future condition, the objection which the ryots of Sanksee will no doubt make, should not be attended to. As Government propose to resign the additional assessment for local improvements, it is obviously immaterial to the interests of the State in a fiscal point of view, whether it be imposed or not.

15. On one point His Excellency the Governor in Council concurs with Captain Francis and Mr. Mansfield. If the Superintendent of Survey had not time to complete the calculation this season, Mr. Scott should not have attempted it, and he ought unquestionably to have forwarded Captain Francis' representation to higher authority. Mr. Scott should be so informed.

16. It will be sufficient to give notice at once that Government has confirmed the rates with this addition, and to leave for careful calculation during the monsoon, and for assessment next season the additional rate, which should also be remitted to the khotes this season if not imposed on the other villages of the talooka.

B. H. Ellis,
Secretary to Government.

No. 266 of 1860.

From Captain J. Francis,
Superintendent Revenue Survey and Assessment,

To B. H. Ellis, Esq.,
Secretary to Government, Bombay.

Superintendent's Office, Poona, 7th June 1860.

Sir,—I regret to have to report that I was unable to carry into effect the settlement of the khotee villages of Nagotna on the terms prescribed in Government Resolution No. 1832, dated the 18th ultimo, owing to the khotes having refused to sign the lease specifying the conditions on which their villages were to be held.

2. You are aware from demi-official letters, that Mr. Scott and myself had taken upon ourselves the responsibility of omitting from the lease the clauses of the Resolution regarding the reimbursement of the khote and ryot for improvements effected by either at a considerable expenditure, in event of the land concerned being relinquished. We also agreed that the resignation of land by the sub-tenants should include the entire holding, instead of a single Survey No.,* and further we agreed not to register any mucktas† that were less than the margin of profit of half as much again as the Survey settlement. After having made all these concessions to the khotes, most of which were greatly in favor of their interests, we had hoped that they would accept the settlement thus modified, more particularly as they allowed us to make out and explain to each sub-tenant the amount of his future payment under the same. We were however greatly disappointed in this, for at the conclusion of the work, when the leases were submitted for signature, they demurred about several clauses, and refused to sign. They were allowed a day to consider the matter, being informed that if at the expiration of that time they had not agreed to all the conditions of the lease in the amended form, the settlement would be withdrawn, and they would be required to pay the current year's revenue, calculated according to the "tusser" rate of the district.

Paragraph 18.

* Paragraph 16.

† Paragraph 22.

3. One of the body, Sowbagya Kaisheo Shett, a wealthy merchant in Bombay, who is the holder of several khars and also of shares in some of the khotee villages, has formally signed the lease, and the settlement will therefore be confirmed in his villages, but he is the only party who has complied with the conditions of the settlement.

4. Mr. Scott and myself used our utmost endeavours to persuade the khotes to accept the settlement, pointing out the great advantages of it, and informing them at the same time that such favorable terms would not be conceded if the introduction of the settlement were left over till an Act legalizing the measure should be obtained; and as we had already, as explained in the foregoing paragraphs, conceded more than was fair to the interests of the

ryots, I trust Government will approve of our having at the last declined to make any further concessions and withdrawn the settlement.

5. But although we have failed in this instance in carrying out the settlement, I do not consider our proceedings to have been by any means profitless, as they have given me a great insight into the practical working of such a form of settlement, and the information thus gained will be of material assistance in drafting an Act for its formal introduction. With the permission of Government therefore I propose to submit an Act of the kind during the course of the current monsoon.

I have the honour to be, &c.,

J. FRANCIS, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

No. 2269 OF 1860.

REV. DEPART. *Dated Bombay Castle, 22nd June* 1860.

To the SUPERINTENDENT,
Revenue Survey and Assessment, Tanna and Rutnagherry,

The REVENUE COMMISSIONER, Northern Division.

Copy of the Resolution passed by Government on the foregoing Document.

The Governor in Council regrets that the attempt to introduce the new settlement into the khotee villages of Sanksee this season has failed.

2. The exertions of Captain Francis and Mr. Scott deserved better success. It is satisfactory, however, to observe that a commencement, though but a partial one, has been made by the introduction of the settlement into a few villages, and His Excellency in Council quite approves of Captain Francis having stayed proceed-

ings in the other villages, rather than make concessions, which would have injuriously affected the mass of the cultivators, and would have endangered the efficient working of the settlement.

The proposed draft Act should be prepared and submitted to Government without delay.

B. H. Ellis,
Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

CALLIAN AND TULLOJA TALOOKAS OF THE TANNA COLLECTORATE.

No. 128 of 1859.

From Captain J. FRANCIS,
Superintendent Poona and Tanna Revenue Survey,

To J. R. MORGAN, Esq.,
Collector of Tanna.

Superintendent's Office,
Camp Ghatais, 11th March 1859.

SIR,—I have the honour to submit a Report on the rates of assessment that I propose to introduce into the Callian and Tulloja Talooks at the current year's Revenue Settlement.

Callian Talook.

2. Callian contains 165 villages, 13* of which are entirely alienated, two partially so,—being subject to a payment of half their assessed annual value,—three are held on the isafut tenure, and the remaining 147 comprise the Government villages of the district. The partially alienated and isafut, as well as the Government villages, will be included under the settlement herein proposed, making therefore a total of 152 villages to be re-assessed.

*One (Chickolee) is under attachment.

3. Callian formed one of the prants or large territorial divisions of the Conkan under the Peishwa's Government. It included at that time the entire talooks of Moorbar, Tulloja, and Bhewndy, and part of Nusrapoor, besides the present talook. The town of Callian was the head quarter station of the district. It was an important place at that period, and that it was considered so upon our acquisition of the Conkan may be inferred from the circumstance of its having been selected as a station for a small force at that time. The Assistant Collector's bungalow occupies the site of the old military camp, and the inhabitants of the town still retain the name of camp for that locality.

4. It was abandoned as a station for troops in 1827-28, and with the exception of the Assistant Collector's bungalow, there is now no other trace of the military camp. The town of Callian is in the very centre of the Collectorate, and had the railway been opened when the selection of a head quarter station was made, it would probably have been preferred to Tanna, on account of its centrality and its climate, for in both these respects I should consider it has advantages over the latter town.

5. The total area of the talook, according to the present limits, fixed at the general distribution of districts in 1840, is about 215 square miles. Its length from north to south varies from 18 to 23 miles, and its breadth from east to west from 6 to 13. It contains a population of above 35,000 inhabitants, which gives a rate of about 160 to the square mile.

6. The talook is bounded on the north by the Callian tidal creek and its tributary the Basta river, on the west by the Bhow Mullung hills, and on the south and east it adjoins the Nusrapoor and Moorbar talooks, but has no definite natural boundary on these sides, the limits being determined by the boundaries of the Mahals of the respective districts, and not by any well defined natural features.

7. The district is traversed by the Oolas, the Kaloo, and the Basta rivers, all of which fall into the Callian creek. The Oolas and Kaloo are navigable for only a short distance inland from the point of junction with the main creek, but boats of small tonnage get up the Basta as far as the village of Wassoondreh, distant about ten miles from Callian.

8. The survey of Callian was commenced in the latter part of the season of 1854 by two establishments under Captain Prescott and Lieutenant Taverner, but the chief part of the district was surveyed in the following year by Lieutenant Taverner and Mr. Loudon. The result of the test of all the officers employed is embodied in a statement* appended, from which it will be observed that the average error in measurement is 1 acre 30 goontas per cent.

* No. 1.

9. The following statement, compiled from the records of the Survey, shows the area of each description of cultivation, as also of

the unculturable and hill lands of the talook. The computed extent of the inam villages is also shown in the gross. The totals of these several areas combined will be found to be 137,729 acres, which is made up in the following manner, viz :—

	Acres.
Of culturable rice land there are	19,906
Do. rubbee do.	1,755
Do. baghayet do.	180
Do. wurkus do.	54,715
Unculturable and hill land do.	48,124
Total area of land in the Government and Isafut villages	124,680
Add—	
Area of Inam villages	13,049
	137,729

10. The classification of the district was all done last year entirely by Mr. Hexton. The result of his test is shown in an appended statement,* from which it will be seen that the work was very accurately done, the average error of the whole test being only six pies.

No. 2.

11. Callian, though neither a maritime nor entirely an inland district, partakes in some measure of the character of both. It partakes of the advantages of the former in having a navigable river like the Callian creek, available for the transport of produce, which it experiences to a small extent the disadvantages of an inland district, in that a few of its villages are rather a long distance from market, and difficult of access by cart traffic. But upon the whole, however, its means of communication for the transport of produce may be said to be good. It has the river navigation above mentioned, the made road from Callian to Chowk which passes through the south-eastern part of the district, and lastly, though foremost in importance, it is intersected in two directions by the Peninsula Railway, by the Campoolee branch to the south, and the Wassind to the north.

12. The stations of Titwala and Budlapoor are good central spots for the district, being respectively about midway between the town of Callian and the outside boundary of the district on the north and south. As yet, however, the railway is very little used for the transport of agricultural produce by the cultivators of this district, and it is questionable whether it ever will be for that purpose, chiefly because of the short distance for which it is available; for it is cheaper for the cultivators to take their grain to the Callian market in their own carts than to send it by railway from Budlapoor or Titwala.

13. A small quantity of rice is shipped for Bombay from Wassoondreh and one or two villages on the Basta, but with the exception the whole of that produce is brought to Callian for eventual export to Bombay. There are several warehouses in the town where the rice is cleaned by manual labour before being shipped. But Callian, though a tolerably large town,—its population being above 7,000,—is not a place remarkable for any particular trade. It has always been a favorite place of residence for natives of independent means, and as such has increased since the opening of the railway; and should the establishment of the spinning factory, which a company of shareholders proposes to erect there, be carried out, this would open a new source of employment, and add considerably to the importance of the place.

14. The rates that I would propose for rice lands are based chiefly upon the standard of assessment introduced into the adjoining district of Nusrapoor—allowing for the advantages that Callian has over the latter. The highest rate for the best villages of the Mamlutdar's division of Nusrapoor was Rs. 4-8-0. The villages in which it was introduced are distant from eighteen to twenty-four miles from Callian, and as the cultivators take their rice to that market, they are subjected to the expense of a land carriage which may be estimated at the cost of Rs. $1\frac{1}{2}$ per candy. Suppose, then, the latter quantity of grain to be the average produce of an acre throughout the two districts, it is evident that the ryots near Callian, who have not this expense of carriage to bear, are in a better position in respect to markets than the Nusrapoor people to the extent here indicated.

15. As regards climate there is no appreciable difference in the two districts, the fall of rain being pretty much the same in both. They are very similar also in respect to fertility. There is, in fact, the one circumstance of proximity to market to be taken into consideration in determining the amount of increase to be made to the Nusrapoor rate, and that being estimated at Rs. 1-8-0, as above explained, Rs. 6 will consequently be the rate that I would adopt for Callian.

16. There are, however, only a few villages adjoining the town of Callian that can be said to derive advantage from proximity to market to the full extent of the estimated difference between Nusrapoor and Callian above indicated, I have therefore confined the group, to which it is proposed to apply my maximum rate of Rs. 6 to 13 villages lying in a circle of three miles round Callian, including the town itself.

17. I have next selected for a rate of Rs. 5-8-0 a group of 45 villages adjoining the preceding, and extending to a short distance beyond the stations of Budlapoor on the south and Titwala on the north. A lower rate is imposed in this case chiefly on account of the villages included under this group, being generally about half a day's journey from Callian, and subjected, consequently, to a small expense in the transport of their produce to that market. It is assumed that this expense is covered by a reduction of 8 annas, which is the compensating amount allowed in order to place this group upon an equality with the preceding.

18. For the rest of the district I propose to have a rate of Rs. 5, with the exception of three jungly villages on the outskirts of Moorbar, for which I have made a further reduction of 8 annas (making the rate Rs. 4-8-0 in their case) on account of their distance from market and somewhat unhealthy situation.

19. For the rubbee lands of the district, small in extent, being only 1,775 acres, I propose to adopt the rate of Rs. 1-8-0, which has been introduced in all other settled districts where this cultivation has been met with.

20. There is a considerable extent of the land belonging to the town of Callian where rice is grown during the monsoon, followed by a crop of onions, vegetables, and other garden produce during

the fair season, raised by means of irrigation from tanks and wells. The land cultivated in this way is essentially rice, and has hitherto been entered as such in the accounts, an extra rate of Rs. 1-8-0 being, however, levied in addition to the regular rice assessment, on the extent annually cultivated in this manner. This description of land has been classed as rice with an extra water rate for the baghayet crop, Rs. 2 being the addition made on that account where the water is obtained from tanks by paths, and Rs. 1-8-0 where it is drawn from wells. The extra rate will, however, be combined with the rice, and shown in one sum as the full rate of the land, which is to be collected without reference to the use of the water. The rate where this cultivation obtains will therefore be Rs. 8, viz. Rs. 6 for rice and Rs. 2 for the extra water rate.

21. The extra rate hitherto levied for this double-crop cultivation is Rs. 1-8-0 as mentioned above, but as the value of garden produce has increased nearly fifty per cent. in Callian since the Railway was opened, the small increase of 8 annas on the former rate here proposed may be safely imposed.

22. Independently of this there is a small extent of land in the district, in Callian chiefly, where nothing but garden crops are grown ; the rate proposed for this is Rs. 3.

23. All the culturable wurkus lands, and the steeper slopes of the hills, from which the grass and brushwood required as "rab" for rice lands are taken, have been divided off into numbers and classified, and I propose to fix their assessment at a maximum rate of 4 annas per acre, which, as you will remember, is the rate adopted for this cultivation in other settled districts of the Collectorate.

24. The subjoined statement exhibits the general result of these proposals. It shows also the assessment derivable from each description of cultivation contrasted with past realizations from the same source, viz :—

Description of Cultivation.	Realizations in 1857-58 under present Settlement.	Assessment according to proposed rates.		
		On Cultivation of 1857-58.	On Waste.	Total.
Rice	71,392	70,763	4,875	75,638
Rubbee	1,841	1,304	840	2,144
Baghayet	.....	391	165	556
Wurkus	4,718	7,783	3,928	11,711
Total....	77,951	80,241	9,808	90,049
Increase due to proposed rates on present cultivation	2,290	.....	....	....
Increase due to proposed rates on Survey Kumal	.....	.....	....	12,098

25. From this comparative statement it will be observed that the proposed settlement will effect the small reduction of Rs. 629* in the assessment of the *cultivated area* of rice land only. This difference being inappreciable in so large an amount, the new rates may be said to make no perceptible change in the present revenues of the district from this source of cultivation, whilst as there is an extent of rice land assessed at Rs. 4,875 now waste, great part of which will most probably be soon brought under cultivation, there are good grounds for supposing the district will yield more revenue under the proposed settlement than it has paid during any former year under our administration.

	Rs.
*Realizations in 1857-58....	71,392
Survey Settlement on the same extent of land.....	70,763
Rs.	629

26. With regard to rubbee lands there is an apparent decrease of Rs. 537, but Rs. 391 of baghayet assessment under the Survey Settlement forms part of the revenue shown under the head of rubbee in the accounts of the past year, and on deducting this from the foregoing sum (Rs. 537), there will be little difference

in the assessment of these lands. Any small decrease that may occur will be made up from the Rs. 1,005 of waste rubbee and baghayet.

27. The wurkus lands will pay a very much larger revenue than has hitherto been collected from them. There is an increase of above Rs. 3,000 on the portion entered as under cultivation in 1857-58. This difference does not result from a comparison of the two assessments on the area of the above mentioned cultivation alone, as may be supposed from the way in which the entries are made in the statement, for the amount (given under the head of assessment on the cultivation of 1857-58 according to proposed rates) includes not only the assessment on wurkus lands under cultivation, but that of those also which are set apart for rab, the latter being all entered in the names of their owners, and consequently shown as under cultivation. Their assessment will however be remitted this year, under the head of increase over present payments, for all such increases are always remitted the first year; but all these rab lands will in future be regularly held, as being essentially necessary to the cultivation of rice. The Rs. 3,000 above alluded to may therefore be taken as a regular increase on the revenue of the wurkus lands, and there are also nearly Rs. 4,000 of this cultivation waste, half at least of which will be taken up. We may consequently estimate that the settlement taken under all heads will yield an increase of about Rs. 10,000 on last year's revenue. The new kumal of the district is upwards of Rs. 12,000 in excess of the latter amount, but a margin of about Rs. 2,000 may be allowed for waste wurkus.

28. In all the foregoing statements the results of the proposed settlement have been compared with last year's revenue returns. But this is an unfavourable way of exhibiting their effect, as the realizations of the year in question greatly exceed the average of former years. They are above Rs. 7,000 in excess of the average annual value of the 26 years' realizations, exhibited in the diagram, and about Rs. 900 in excess of those of the past ten years also. The settlement therefore shows very favourably in contrast with the collections of any period of our past revenue management of this district. I should explain, that the 26 and ten years' average

annual collections are shown on the diagram by a thick black line carried across the columns of their respective year's returns.

29. A summary of the state of cultivation, amount of remissions, and collections for a series of 26 years is exhibited in the diagram annexed, prepared in the usual form. From this we learn, that remissions were large and collections irregular during the first ten years of the period embraced in the returns. The two years exhibiting the greatest fluctuations are those of 1834-35 and 1835-36. In the former the remissions were about Rs. 3,350, and the collections amounted to Rs. 71,360, being the largest amount realized during the ten years. In the succeeding year, however, the remissions amounted to Rs. 22,400, and the revenue to only Rs. 53,070, and for the last five years of the period under consideration, *i. e.* from 1837-38 to 1841-42, it averaged about Rs. 59,000. In the succeeding year, 1842-43, Mr. Giberne's reduced assessment was finally sanctioned, and from that date remissions have been small, and the revenue has steadily increased. It appears from the records of the districts, that Mr. Giberne's reduced rates were brought into operation in 1837-38. The amount of reduction was, however, shown as remission for that and the following four years, *i. e.* down to 1841-42, when Government sanctioned the rates, and, directed that the plan of showing as remission the reduction thereby effected should be discontinued, and from that year the amount in question was struck off the kumal of the district.

30. Judging from the sequel, I think we may infer that Mr. Giberne's revision placed the assessment of the district on a fair footing. It was followed by an immediate increase of revenue, and for the last ten years our collections have been subject to very little fluctuation. In the meantime the cultivators have recovered from the state of poverty in which they were reported to be at the time the revision occurred, and are now generally pretty well off.

31. The panderpeshas have set up a claim to the privilege of a lower rate, specially for their class, and on the information first obtained on the subject, orders were issued for the land, said to be held at these rates, to be separately shown in the jummabundy papers now being prepared. On looking closely into the matter, however, I find that there is no proper record of such land, nor has

a lower rate, specially for this class, ever obtained. The only record on the subject that has been shown me, is to be found in the chitta of 1842-43, where there is a separate entry of "panderpesha kherd" and "ryot kherd" land, both however being assessed at the same rate,—the entry shows consequently merely the extent of land held by each class. Moreover, when the rates of the district were revised by Mr. Giberne in 1837-38, no distinction was made in favour of this class, an uniform rate of reduction being made without reference to the land being held by ryots or panderpeshas.

32. In Nusrapoor Talook, where the latter's claims have been admitted, no land held by this class as a "panderpesha holding" was assessed at the full rate of the district paid by the ryots. The claim to the privilege of a lower rate in that case was moreover admitted by Government in 1827, and again recognized at Mr. Davies' revision in 1835-36. In Callian, however, there appears to be no record of a lower rate ever having been specially allowed the panderpesha, and I strongly recommend that no claim for a privilege of this kind be admitted at the Survey Settlement.

33. I have included the asssesment of the three isafut villages of the district in the general amount of the settlement under my proposed rates given in paragraph 24. The following statement shows the rate and assessment of each separately, compared with its present payment:—

Names of Villages.	Assessment under proposed rates.	Present payments.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Saie.....	397	299	98	..
Bapsaie	1,176	1.151	25	..
Chinchpara.....	311	233	78	..
			201	

34. It appears from this, that the application of the scale of rates about to be introduced throughout the talook, will effect an

increase of Rs. 201 on the amount at present paid for these villages. But under the orders* of Government relative to the survey of alienated villages, the isafutdars have the option of accepting the terms of the Survey Settlement, and of course they decline to do so where the result is unfavourable to their interests. I think that the order which allows them this option requires to be reconsidered, as it confers a privilege not conceded to them at former settlements; for whenever a general revision of assessment has been made, the isafut villages have invariably been included under it. When Mr. Giberne for instance revised the rates of this talook in 1837-38, those of the isafut villages were reduced in the same proportion as the Government. If therefore these villages have shared in the reductions which in former settlements have been thought necessary for the prosperity of the district, why should they be exempted from the increase that is now being generally made.

*See Orders dated 13th March 1851.

35. If isafutdars are permitted to hold their villages at less than their value under the Survey Settlement, an alienation of revenue occurs, and under the orders of Government, marginally noted, it becomes a question for the decision of the Inam Commissioner, whether they are entitled to this reduction of assessment. But as we have the authority of the Principal Collector of the Conkan, Mr. Reid (as I have recently mentioned in a report on this question), that isafut villages were always held subject to the payment of the full assessment, there seems no ground for making this a question for the Inam Commissioner's decision, by excepting the three villages here referred to, from the application of the Survey Settlement. But a reconsideration of the Government rules above quoted appears to be involved in the settlement of this question.

Government Resolution No. 3539, dated 25th October 1858.

36. The rates will be introduced into the village under attachment (Chicklolee). I have not however included the amount imposed upon it under the assessment according to the Survey Settlement, nor has its revenue been included in the returns of past collections, the amount collected on account of it being at present in deposit.

The Survey Settlement will be also brought to account under that head till the question of its resumption or otherwise has been decided by the Alienation Commissioner.

37. That officer will also, I apprehend, be required to settle the question of the right to exemption from assessment in respect to an extent of 265 acres of land in Callian, assessed at Rs. 359 under the Survey Settlement now held rent free by the owners of the same. The latter have been served with a notice to prove their claim to exemption under the provisions of Regulation XVII.* of 1827, but no further proceedings have taken place, though some of the notices were served so far back as 1827. This exemption from assessment will have to be allowed at the settlement, and continued until the claim has been decided by the Inam Commissioner.

Chapter 10.

Tulloja Talook.

38. Tulloja is the smallest district in the Collectorate, its total area being only 169 square miles. It originally formed part of the Callian Prant Division of the Peishwa's Government, was afterwards put under Panwell, and subsequently at the general redistribution of districts made in 1840, formed into a separate talook. The expediency of its continuance as such is questionable, and I shall have some remarks to offer upon this subject in the sequel.

39. Tulloja is bounded by the Callian Tidal River on the north, by the Chandary and Bhow Mullung hills on the east, to the junction with Panwell Talook on the south eastern corner, whence the boundary on the southern side runs in an irregular line, not defined by natural features, till it meets the Tulloja Creek, and then follows the course of that stream to its junction, near Bellapoor, with the Tanna river, which forms the boundary on the west.

40. The features of the country are described in the following extract from a Report by Lieut. Waddington, by whom almost all the district was surveyed. "The general surface of the district is flat, though there is a slight rise running across from east to west about the centre of the district, from which the land slopes off gradually in a north and south direction,—the Panwell creek receiving the drainage of the southern, and the Callian creek that of the northern portion. The Chandary range which forms the eastern

boundary, and is partly included in the district, reaches the height of from 2,450 to 2,550 feet at its loftiest point, viz. Bhow Mullung. The Chandee and Godadungur hills, nowhere exceed above 500 feet in height. There are very few streams in this talooka, and none deserving the name of river."

41. The survey of the talook was completed, as abovementioned, almost entirely by Lieut. Waddington, who was employed in the work throughout the seasons of 1854-55 and 1855-56. A few villages, however, remained for survey at the end of the latter season, which, in consequence of that officer's withdrawal for field service with his Regiment, were finished by Lieut. Hobson in the early part of the following year. The result of the test is shown in the usual way in statement* appended.

* No. 3.

42. There are 150 villages under Tulloja, one of which (Chidrun) is inam, and one (Sakrolee) is subject to an annual payment of half its assessed value, all the remaining 148 being Government villages. The area of the whole, according to the recent survey, is 108,386 acres, being as follows :—

	Acres.
Of culturable rice land there are	30,392
Do. rubbee do.	3,984
Do. baghayet do.	11
Do. wurkus do.	33,181
Unculturable and hill land do.	40,039
Add—	107,607
Area of inam village	779
Total..	108,386

43. About three-fourths of the district was classified by Mr. Loudon last year, and the remainder by Mr. Hexton during the current season. The result of their test is exhibited in the appended statement,* the average error being only 6 pies, bespeaks a great degree of accuracy in the execution of the work.

* No. 4.

44. Tulloja is essentially a maritime district, being bounded by tidal creek on three sides. It does not, however, derive the

advantage that might be supposed from the navigation that these streams afford. Along the course of the Tanna creek there are several spots where boats can anchor conveniently for the shipment of grain, but they are available only for the villages situated in the small belt of country lying between the creek and the Godadungur (better known as the Purseek) range of hills, for as the latter are lofty and impassible for carts or bullocks, the inland villages are thereby shut out from communication with these places. There is scarcely a spot where boats anchor along the course of the Callian creek, the bunder at Tulloja in short is the only one that is convenient for any considerable number of villages. The district too is rather unfavourably circumstanced in respect to land communications. The Railway, it is true, passes through the southern part of it, but as there is not a station in the district, it is of no advantage whatever to it, and the only made road too is the small piece from Tanna creek to Purseek Point. But as the surface of the district is generally flat, there is no impediment to cart traffic, and numerous rough cart tracts exist during the fine weather, which serve for the transport of produce to market.

45. A road from Tanna to Panwell, which would pass through Tulloja, has been sanctioned I believe, and was about to be commenced at the time the order was issued suspending the execution of new public works. But I trust its construction will be proceeded with as soon as the bar to such expenditure is removed. This line of road is greatly needed for the Tulloja district, and would be of much general advantage in connecting Panwell with Tanna. A branch road from the former place to Callian, which would also pass through Tulloja, would be of great advantage to the latter district, and to the above mentioned towns, and I hope when projects of this kind are again to be brought forward, you will not lose sight of this one.

46. Rice is the staple product of the district, and Callian and Panwell are the markets to which great part of it is taken. A small quantity is however sent from Tulloja direct to Bombay, and the Khyrna Puttee villages* export great part of their produce direct to that market.

* Those lying between the Tanna Creek and the Purseek hills.

47. Taking into consideration the facilities for the transport of produce above described, it is evident that the Khyrna Puttee villages are the most favourably circumstanced. They have the command of the Tanna creek and the Tanna market, and its Railway Station too; several of the villages being only a few miles distant from the latter place. There are but few however which enjoy all these advantages, and I consider that a group extending from Kulweh (the village next the Tanna Ferry) to Tehtowlee, distant about 5 miles, which will include 12 villages, contains all that I can select for my first class rate, fixed at Rs. 6 in assimilation to the first class rate of Callian.

48. The remaining villages of the Khyrna Puttee, those along the course of the Tulloja creek as far as the town of Tulloja, and a group on the north eastern corner distant but a few miles from Callian form the second group, comprising 33 villages, for which I propose a rate of Rs. 5-8-0. With regard to the reduction of 8 annas in this case, you will have observed, that for the villages of Callian, distant not more than half a day's journey from that market, a similar reduction was made. There are some of this Tulloja group situated on the Callian side of the district, which are about the same distance from that market, and consequently should have the same rate as the Callian group. And in regard to the Khyrna Puttee villages brought under this rate, I would explain, that the adjoining villages of Panwell to which they assimilate, were also assessed at Rs. 5½ rate.

49. I consider the rest of the district (omitting the exceptional cases hereafter mentioned) to be upon an equality as regards its rateable capabilities with the inland parts of Callian and Panwell, and propose to extend to it the rate of Rs. 5 proposed for the villages of the former, and already sanctioned for those of the latter district.

50. The exceptional cases above mentioned comprise seven villages lying under the Chandary range of hills, situated for the most part in a valley which runs back in that direction. I propose a rate of Rs. 4-8-0 in this case, the reduction being called for on account of distance from market, and an unhealthy climate.

51. There is a small extent of salt batty land in some of the villages adjoining the different creeks. The khars are not however

generally good, being in many cases exposed to the force of the south-west monsoon, those along the borders of the Tanna river, where the chief part of this cultivation is to be met with, are particularly so. The lands are not so good as those of Panwell of the same description, I propose therefore to make the maximum rate for them only Rs. 4, which, I may observe, was the rate adopted for the khars of Panwell in exposed situations.

52. The rubbee lands which are extensive, will bear the usual rate of Rs. 1-8-0, at which their assessment is calculated. I would here mention, that a good deal of the land classed and assessed as rubbee, (being now cultivated as such,) can be brought under rice cultivation at a small expenditure of capital, and I have no doubt when it is made known that the rate fixed by the survey is to be levied without reference to the nature of the crop, a considerable extent of it will be found growing rice crops. In event therefore of any considerable change of this kind occurring after the introduction of the settlement, it is not to be supposed, that it was a mistake in the survey in having assessed such lands at rubbee rates. They are in their present state fitted only for that particular cultivation, and it would be unfair to tax them otherwise than as rubbee.

53. There is the small extent of 11 acres brought to account as baghayet land, for which I propose a rate of Rs. 3.

54. Wurkus lands are somewhat more than ordinarily valuable in this district, on account of the facilities which exist for the transport of grass to Bombay by the Tulloja and Tanna creeks, and a considerable quantity is annually sent to that market. Nevertheless, I do not think any increase on my usual rate of 4 annas is advisable. I should explain that I intend to except from the operation of this rate the grass kooruns of the Khyrna Puttee, and of other villages, reserving such for annual sale by auction, on the plan followed in the Deccan. I would therefore give the ryots the usual wurkus rate for their grass lands, as the produce of great part of them must always be reserved for rab.

55. The result of these proposals is embodied in the following

statement, wherein also is exhibited the amount of the revenue payments of the past year under each head :—

Description of Cultivation.	Realizations in 1857-58 under present settlement.	Assessment according to proposed rates.		
		On Cultivation of 1857-58.	On Waste.	Total.
Rice.....	76,392	95,181	6,007	101,188
Rubbee	4,095	3,963	1,412	5,380
Baghayet.....	..	28	9	37
Wurkus	1,598	3,720	4,021	7,741
Total....	82,085	102,897	11,449	114,346

From a comparison of these results, it will be seen that the settlement will effect a very large increase of revenue. On the rice lands under cultivation last year the increased assessment amounts to Rs. 18,789, being nearly 25 per cent. The value of the waste is Rs. 6,000. This will not perhaps be taken up at first, as the increase on the former rates may for a year or two deter an extension of cultivation, but when it has become generally known that the survey rates are the same as those introduced in the adjoining talook of Panwell, the feeling of dissatisfaction that the fact of the increase on the past may have occasioned will soon vanish, and land be as readily sought after as it is elsewhere.

Survey Assessment on cultivation of 1857-58..	Rs. 95,181
Reazliation from the same 1857-58.....	76,392
	Rs. 18,789

56. The change in the assessment of the rubbee lands occasioned by the settlement is unimportant, and does not call for any particular notice.

57. The increase on the wurkus lands is, however, very considerable. It is almost entirely attributable to the circumstance of these lands having hitherto been exempt from assessment, except when under grain cultivation. Moreover, in the two turufs of

Khyrna and Pachnund, no assessment whatever has been levied, not even on the cultivated portion of these lands. I have not been able to trace any order sanctioning the exemption, and am in a measure unable to explain how it came to be admitted. It appears to me however, that it may be traced to the circumstance that a separate rate for wurkus lands was not shown under the original settlement of the district, their value being included under the rice land rate. Such is the manner in which the rates now in force in many of the districts of this Collectorate were originally fixed. For instance, in Bhewndy, in Mahim, and in the Warra Petta of Kolwan, no assessment is separately levied for wurkus cultivation, its value being included under the rice rate, and this is probably the reason why parts of Tulloja were exempted from the payment of wurkus assessment.

58. Be this as it may, I have not been able to trace in Mr. Davies' reports any mention of this particular exemption, and as his settlement was a continuation of the former state of things, so therefore may it be considered that his rates include the assessment of wurkus as well as rice. In the absence consequently of any order confirming this exemption, which most probably originated in the manner here explained, I consider that the survey assessment on this land should be collected in future; should any further information on the subject be elicited at the time of the settlement, I shall not omit bringing the particulars to your notice.

59. At Mr. Davies' recommendation, a remission of Rs. 77½ said to be the annual value of a grass farm "of some waste hill land near Bellapoor" was sanctioned at the time of his revision. The land here referred to forms a valuable koorun, from which several thousands of grass are annually cut and sent to Bombay. I think the following remarks by the late Collector, Mr. Malet, on the subject of the remission of this tax, are very appropriate. He writes thus:—"The Bellapoor grass lands are most productive and give a large money revenue to the people, to which, as their lands are reduced to the same scale as in other villages where there are no grass lands, they have no more right than I have to the mangoes in Parell garden."

60. Taking the settlement under all heads, the new kumal is equal to an increase of 40 per cent. on last year's payments. If we set five per cent. of the assessment aside to cover the value of waste and other contingencies (which is a large allowance for a district so near Bombay as Tulloja) there remains a permanent increase of 34 per cent. due to the Survey Settlement.

Survey kumall .. Rs. 114,346
Last year's revenue ,, 82,085

Rs. 196,431
which gives a little more than 39 per cent. as increase on last year's payment.

61. With regard to the causes to which this increase on the former assessment is due, and the grounds for supposing the district can afford to pay it. The first point is explained by a reference to the diagram exhibiting the result of our collections for a period of 26 years, wherein it is shown that a remission of Rs.18,503 was made in the year 1835-36. This was the result of Mr. Davies' revision of the rates of the district, the remission in question being caused entirely by his reduction of rates. Grain rates were for the most part in force prior to the revision, the amount of the annual assessment being calculated on the tusser system in the usual way. They were superseded by a money payment fixed at only Rs. 3 per beegha in many of the best villages of the district. The increase consequent on my proposals is almost the exact amount of the reduction made by Mr. Davies. The latter, as before stated, was about Rs. 18,500, and as shown in paragraph 55, Rs. 18,789 is the increase caused by the settlement on present cultivation. Such a near agreement is rather a strange coincidence ; at the same time, it is satisfactory to find that the increase is after all merely the re-imposition of the amount remitted by Mr. Davies. As regards therefore the cause of the increase, I consider it to be due to the low standard of assessment adopted by the latter officer.

62. Before discussing the next point, the grounds for supposing the district can bear the proposed increase, it will be well to examine what it has paid. The diagram commences with 1832-33, and shows therefore the returns of three years prior to Mr. Davies' revision, which, as above mentioned, occurred in 1835-36. The average value of the annual realizations of these three years is Rs. 76,836, and yet the remissions were liberal during this period.

They averaged about Rs. 5,000 annually, and in one year 1832-33 amounted to Rs. 10,126. But although Mr. Davies made such a liberal reduction, remissions have still continued. They have averaged about Rs. 1,990 for the ten years from 1838-39 to 1847-48, and have been above Rs. 2,000 annually during the succeeding ten years, *i. e.* from 1847-48 to the past year 1857-58.

63. The revision, though so liberal, was not however followed by the increase of revenue contemplated by Mr. Davies. The amount kept for a long time steadily below the value of former realizations above given (Rs. 76,836). For the ten years ending with 1847-48 the annual collections averaged only about Rs. 71,100, and for the past ten also they have been but Rs. 77,800, being only Rs. 1,000 in excess of what the district paid prior to the revision. It was not until 1852-53 that the revenue reached the former standard, and it is only during the last two or three years that it has shown a tendency to increase,—Rs. 81,260 having been collected last year. Whether this recent increase is due to the anticipated advent of the survey it is difficult to say, but probably the people have taken up more land under the expectation of a reduction at the new settlement.

64. I should explain here that in all the contrasted statements given in previous paragraphs, last year's revenue has been taken as the standard of comparison, but you will observe from the preceding paragraph that it is the largest realization recorded in the period of 26 years embraced in the diagram. However, it is not necessary to show the result of the survey in further detail by comparison with other periods.

65. I shall revert therefore to the question of the grounds for supposing the district can bear the increased assessment herein proposed. It has been already explained that Mr. Davies remitted in 1835-36 the amount now re-imposed, and it has been shown that the rates upon which the assessment is based are of the same amount as those proposed for Callian, and introduced into Panwell. Equalization of rates is the great object of the survey, and Tulloja

being in regard to markets, facilities for the transport of produce, and other points taken into consideration in fixing the assessment of a district, upon a par with Callian and Panwell, must of course bear the same rate as those districts. Only two years have elapsed since Panwell was settled, which is too short a period to show anything of the effect of the settlement, but I may mention that cultivation has already increased, and that the rates have given general satisfaction.

66. A further proof of the very low standard of Mr. Davies' assessment is afforded in the details given in the following statement, which shows that several of the best villages in the district are now paying less than Rs. $2\frac{1}{2}$ an acre for rice land amongst these villages. I may particularly mention Shahbaz or Bellapoor, situated at the mouth of the Tanna river, a fine village with good hill drainage, and a bunder at the village for the export of produce. The assessment is nearly doubled in this case, being raised from Rs. 929 to Rs. 1,622. But the rate according to the settlement of only Rs. 2-4-10 per acre for a village of this kind is very low. There are other somewhat similar cases given in the Statement, which contains most of the villages in which the greatest increases will occur.

[TABLE

STATEMENT showing the rate per Acre paid by the within mentioned Villages according to last year's collections.

Number.	Names of Villages.	Last year's Collections.	Survey Assessment on the Cultivation of 1857-58.	Increase made by Survey Settlement.	Cultivation according to Survey measurement.	Rate per Acre according to the collections of last year given in Column 2.	Remarks.
	1	2	3	4	5	6	
		Rs.	Rs.	Rs.	Acres.	Rs. a. p.	
1	Kulweh	1,103	1,579	476	369	2 15 10	The assessment of the kharapat lands of the village is not included in this statement.
2	Shahbaz or Bellapoor....	929	1,622	693	323	2 4 10	
3	Jeowlee	260	479	219	94	2 12 9	
4	Kharghur	1,016	1,933	917	391	2 9 7	Ditto ditto.
5	Nagaon	570	958	388	266	2 2 3	
6	Choleh.....	603	957	354	231	2 9 9	
7	Sheel	730	1,089	359	272	2 10 11	
8	Beed	189	331	142	77	2 7 3	
9	Rooenzuneh	439	804	365	207	2 1 11	
10	Worveh	1,924	2,726	802	642	3 0 0	
11	Palee	271	461	190	208	2 8 2	
12	Asdehgolowlee	582	899	317	222	2 9 11	
13	Dhansur	581	850	269	239	2 6 11	
14	Dhaisur	892	1,344	452	365	2 7 1	
15	Tulloja.....	960	1,365	405	337	2 13 7	Ditto ditto.

67. I trust I have satisfactorily shown the cause to which the increase of assessment proposed for this district is attributable, and that I have proved also by analysis and comparison with other districts similarly circumstanced, that the rates proposed are fair, and moreover that they are based upon the standard of assessment being carried out throughout the Collectorate.

68. With regard to the panderpeshas of this district: they too like their class in Callian, claim the privilege of a lower rate, but as in that case they can show no proper record of the land said to be thus held. Moreover the question of their right to such a privilege was discussed at the time Mr. Davies' revision occurred and decided against them. I annex for facility of reference extracts from the correspondence referred to, and would draw your attention to the very decisive nature of the Government reply to the Revenue Commissioner, Mr. Williamson's second reference upon the subject in favour of the panderpeshas' claim. In conformity with this decision, no claim of the kind will be admitted at time of settlement.

69. I regret that this Report has not been submitted earlier, but the delay has, in a great measure, been unavoidable, being caused by my having to await the completion of the classification of Tulloja, not finished till the 1st of February, after which the rough calculations of the rates had to be made, a measure requiring time. I would beg that you will obtain the Commissioner's permission to introduce the rates in anticipation of Government sanction. I deem it, however, my duty to state, that I consider it most advisable that these proposals should be submitted for the decision of Government with as little delay as possible. There will no doubt be complaints against the rates at the time of settlement, and it is highly desirable that we should be in a position to answer such with the assertion that Government have approved of the rates.

70. I must defer the consideration of the question of the advisability of continuing Tulloja as a separate talook, adverted to in paragraph 38, until I am able to submit a map, without which indeed it would be very difficult to explain the details of a project of the kind.

71. In conclusion, I have to regret that my remarks have been carried to this length; but in justification of this, I would observe that I have had to show cause for an increase of assessment unprecedentedly large in the history of survey settlements.

I have the honour to be, &c.

J FRANCIS, Captain,
Superintendent Revenue Survey and Assessment,
Poona and Tanna.

Y.

LIST showing the amount realized from the sale of Kooruns in 16 villages of the Tulloja Talook, inadvertently omitted from the Statements accompanying Superintendent's Report No. 128 of 1859.

No.	Names of Villages.	Amount.			Remarks.
		Rs.	a.	p.	
1	Kulweh	233	0	0	
2	Moombreh	20	0	0	
3	Sheel	37	0	0	
4	Rooejuneh	1	8	0	
5	Kowseh	110	0	0	
6	Palee	2	4	0	
7	Gotehghur	16	0	0	
8	Dhaisur	18	4	0	
9	Adowlee	14	0	0	
10	Bhundarlee	4	0	0	
11	Keerowlee	13	0	0	
12	Mohodur	6	12	0	
13	Morumbeh	271	0	0	
14	Kurumbehlee	50	0	0	
15	Kondpeh	16	0	0	
16	Kharghur	13	0	0	
		825	12	0	

J. Francis, Captain,
Superintendent Revenue Survey and Assessment, Poona and Tanna.

REPORTED TO THE HOME AUTHORITIES IN REVENUE SECRETARY'S LETTER, DATED 26TH NOVEMBER 1859, No. 46.

Extract (paragraph 51) *from Mr. Davies' Report, dated the 6th September* 1837.

51. It may be expected that I should state generally the concessions which have been allowed in Panwell to the class of panderpeshas who claim from prescription a lower rate than the coonbee. Whenever I found them paying low rates, such as Rs. 3½ or Rs. 3-3 per beegha, I did not think it right to disturb them, but with the exceptions of these rates, I found no great distinction in this talook in the five mahals which I have revised. In Toongartun, Barapara, and Ourwooleet there was no panderpesha rate. The only difference seemed to be that in these mahals they paid more *in money* than *in kind*. The settlement of these mahals consequently involved no difficulty whatever on account of the panderpeshas, and I left all perfectly satisfied. In the mahals of Wanjeh and Tulloja I satisfied both parties to the best of my ability, and in general succeeded in recognizing in their behalf some little distinction with regard to the lands which they actually occupied.

Extract (Paragraph 17) *from Mr. Acting Chief Secretary Reid's letter No.* 1698, *dated 4th May* 1838.

17. In Mr. Davies' 51st paragraph he observes, that the class of panderpeshas claim from prescription a lower rate than the coonbees. This distinction is in principle odious, and in practice not desirable. The Governor in Council would not wish to raise the rates levied on these persons, in order to equate them with the coonbees; but on the other hand, he would in no case lower that rate, simply to preserve the distinction. Government understand, however, from Mr. Davies' report, that he has merely left them where he found them, and to this there is no objection.

No. 1196 of 1838.

Territorial Department—Revenue.

To L. R. Reid, Esq.,
Acting Chief Secretary, Bombay.

Sir,—In reference to the 17th paragraph of your letter of the 4th instant, No. 1698, regarding the revision of the Panwell assessment, I have the honour to point out that the view therein taken of the panderpesha tenure does not exactly agree with that taken by Mr. Davies in paragraph 51 of his report.

2. I confess I agree with Mr. Davies. The panderpesha tenure being, I am respectfully of opinion, not the right to cultivate at any particular rate, but the right always to cultivate at a rate lower in a fixed proportion than a common ryot would have to pay cultivating the same land. The natives express the two rates at "bhur dur" and "kum dur,"—the full and the reduced rate,—and this distinction, though it may at first sight appear objectionable in principle, is very ancient, and has been formally recognized by this Government for many years, it should therefore I think be respected.

I have the honour to be, &c.

T. Williamson,
Revenue Commissioner.

Camp Soopa, Revenue Commissioner's Office,
22nd May 1838.

No. 2178 of 1838.

Territorial Department—Revenue.

To T. Williamson, Esq.,
Revenue Commissioner.

Sir,—I am directed to acknowledge the receipt of your letter No. 1196, dated the 22nd ultimo, regarding the revision of the Panwell assessment, and to acquaint you, that the Right Honorable the Governor in Council cannot admit that the panderpeshas have any right to demand a proportionate reduction in their assessment. whenever it is the pleasure of Government to reduce that of the cultivators. It is sufficient in the present instance that they have been left, at least where they were, and from Mr. Davies' remarks the Governor in Council gathers that some privileges have been conceded to them beyond those enjoyed by a common ryot.

I have the honour to be, &c.

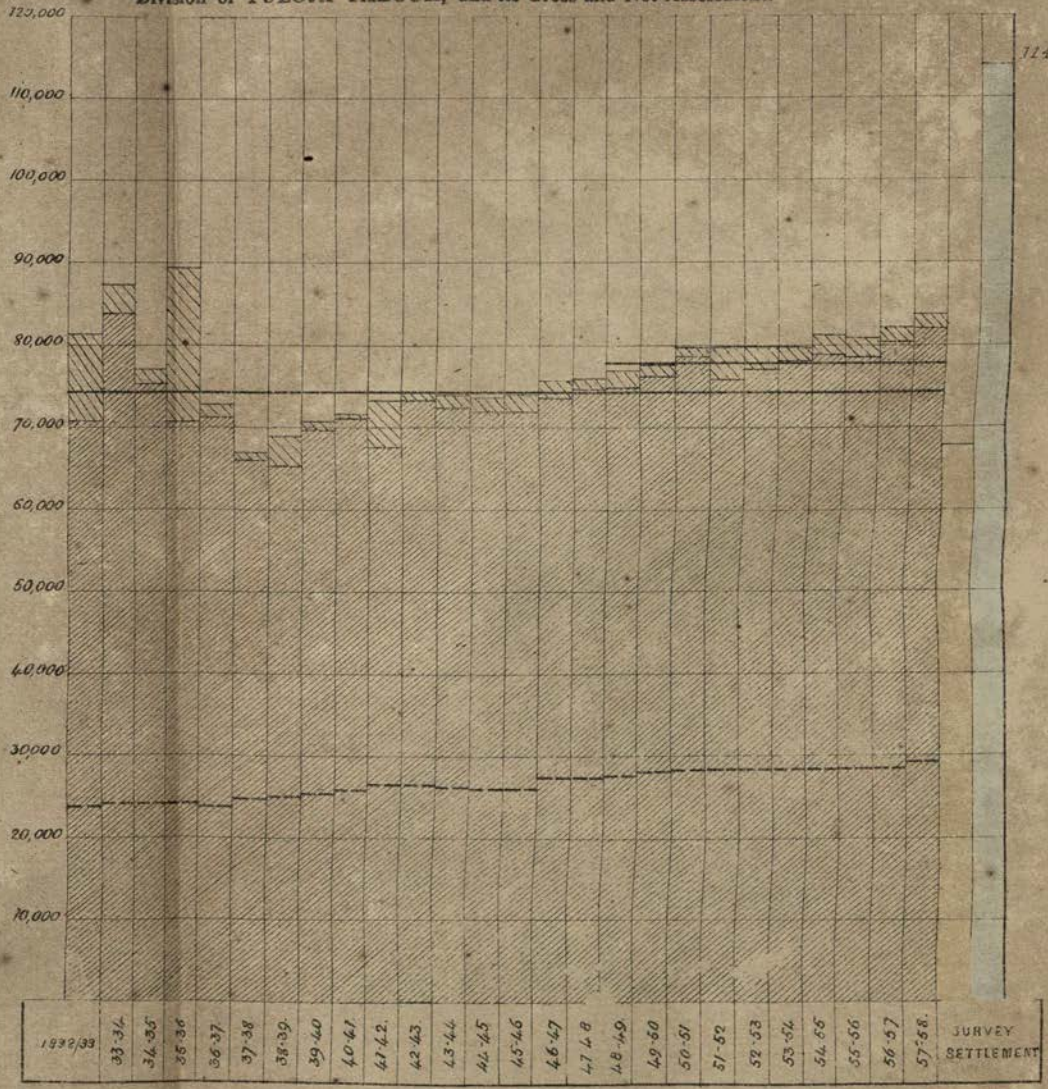
L. R. Reid,
Acting Chief Secretary.

Bombay Castle, 12th June 1838.

(True extracts and copies)

J. Francis, Captain,
Superintendent Revenue Survey and Assesstment,
Poona and Tanna.

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 26 Years in 148 Villages of the MAMLUTDAR'S Division of TULOJA TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicates the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces being the amount of Remissions.

3. The *Thick Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Black* Lines mark the average Net Rental for 26 and 10 years.

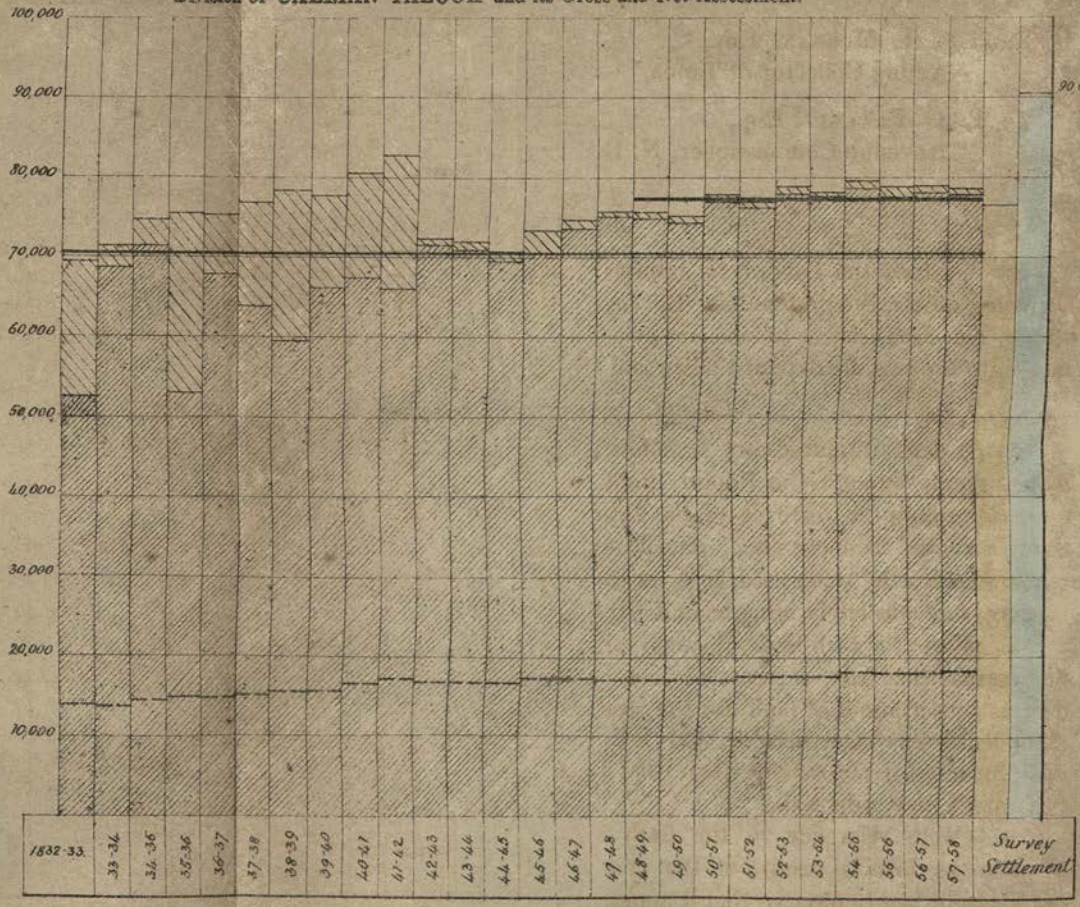
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR 1857/58.

Cultivated Acres	....	28.785
Assessment thereon	Rs.	83.562
Actual Realizations	,,	82.083
Remissions	,,	1.479

DIAGRAM exhibiting the extent of Government **LAND** annually under **CULTIVATION** for the last 26 Years in 152 Villages of the **MAMLUTDAR'S** Division of **CALLIAN TALOOK** and its Gross and Net Assessment.



EXPLANATION

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicates the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate space being the amount of Remissions.

3. The *Horizontal Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Black* Lines mark the average Net Rental for *26* and *10* years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1857/58.*

Cultivated Acres		18,720
Assessment thereon Rs.		78,694
Actual Realizations	,,	77,9[illegible]
Remissions	,,	74[illegible]

No. 704 of 1859.

From J. R. Morgan, Esq.,
Acting Collector of Tanna,

To E. G. Fawcett, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office,
Matheran, 25th April 1859.

Sir,—I have the honour to transmit in original a report from Captain Francis, Superintendent Revenue Survey, dated the 11th ultimo, No. 128, relative to the survey and introduction of revised rates into the two districts of Callian and Tulloja.

Callian.

2. I deem it unnecessary to follow Captain Francis paragraph by paragraph through this Report, the first 13 of which are taken up in describing the features of the Callian Talooka, when and by whom surveyed and classified, its advantages as regards markets, communication by water and land, as compared with other neighbouring talookas lately brought under the Survey.

3. From the 14th to 22nd paragraphs Captain Francis explains the reasons that have determined him in settling the rates on the different descriptions of land, for the groups of villages into which this talooka has been divided, and I do not appear to be called upon for any further remark, than that I approve of the rates and settlement now proposed.

4. With reference to the 24th and following paragraphs, wherein the financial results of the proposed settlement is alluded to, I would beg to observe that it appears that the revised rates on cultivation of 1857-58 compared with realizations under present settlement, exceping the wurkus land, show a slight decrease of Rs. 775, which will, however, it is expected, be fully made up by the rent derivable from the wurkus cultivation, and the results to be looked for, are, on the whole, I consider very satisfactory.

5. Regarding the claim set up by the panderpeshas, alluded to in the 31st and 32nd paragraphs, I beg to observe that as it would appear that this class have never enjoyed a lower rate of assessment, I quite agree with the opinion expressed by Captain Francis, that the claim now set up is inadmissible, and should not be admitted at the present settlement.

6. With regard to the question discussed in the 33rd and two following paragraphs, regarding the right of isafutdars to hold their villages at a fixed rent, I beg to state that the question is now under the consideration of the Revenue Commissioner for Alienations, and I have under date the 12th instant been instructed to call upon the holders of the isafut villages in Panwell to prove, if they can, by documentary evidence, that they are entitled to hold their villages at a fixed unvarying rental. I am therefore of opinion that it is unnecessary here to discuss the question any further, and that the isafutdars should be permitted to continue the management of the villages they hold as at present, pending the decision of Government on the general question.

7. I beg to state that I have called for further information on the matter brought to notice in the 37th paragraph of Captain Francis' report.

Tulloja.

8. I do not appear called upon to offer any remarks on the different points alluded to by Captain Francis from the 38th to 54th paragraphs, which are taken up in describing the features of this talooka the smallest in the zillah, and the reasons that have induced the Superintendent to propose the different rates for this talooka, which, it will be seen, are nearly the same as those for Callian and the neighbouring Talooka Panwell.

9. In the 55th and 61st to 67th paragraphs the financial results of the proposed settlement, compared with present rates, is discussed, and wherein it is shown that there will be an increase of nearly 25 per cent. over existing rates. I however am of opinion that Captain Francis has clearly shown good grounds for considering that the rates now proposed, though a large increase on those at present levied, are just and proper, and in accordance with the standard of

assessment sanctioned and introduced into other districts in this collectorate.

10. I agree with Captain Francis' remarks regarding the assessment to be levied for wurkus land referred to in the 57th and following paragraphs.

11. With reference to the 68th paragraph regarding the panderpeshas' claim in this talooka, I would observe that no claim for a lower rate should, I am of opinion, be admitted.

12. I beg to draw your attention to the remarks contained in the 69th paragraph regarding the advisability of obtaining the early sanction of Government to the proposed rates, and to observe that I have already had a petition from a number of the ryots of Callian objecting to the rates now proposed, and that I coincide with Captain Francis, that it is desirable that the approval of the Government should be intimated as early as convenient.

13. In consequence of the season being so far advanced, and as it was Captain Francis' wish to settle the jummabundy of these two talookas according to the rates proposed, and as I concurred generally with Captain Francis on the different points discussed, I requested that measures might be taken for the settlement of the jummabundy for current year according to revised rates, pending your sanction, and which will, I trust, meet with the approval of Government.

14. The diagrams of these two talookas will be transmitted as soon as received from the Superintendent Revenue Survey.

I have the honour to be, &c.,

J. R. MORGAN,
Acting Collector.

No. 1047 of 1859.

Ter. Depart.—Revenue.

Revenue Commissioner's Office,
Poona, 17th June 1859.

The proposals of Captain Francis for the revision of assessment in the Callian and Tulloja Talookas of the Tanna Collectorate are submitted for the orders of Government.

2. The diagrams reached this office on the 31st ultimo.

3. The natural capabilities of the districts under report are generally alike, and the considerations which influenced the mode of assessment in one talooka apply to the other also. The difference between the total amounts as per present and proposed rates on the cultivated area in Callian is Rs. 2,290, or about 3 per cent., in Tulloja it is Rs. 20,812, or more than 25 per cent., the increase, to quote the words of the Superintendent, being unprecedentedly large in the history of Survey Settlement.

4. The rates proposed for rice lands in both districts are the same, viz. Rs. 6 and Rs. 5 as maximum, to which however the following exceptions occur :—

I. Villages isolated and unfavourably situated, of which there are three in Callian and seven in Tulloja.....	Rs. 4½ per acre.
II. Lands in the town of Callian cultivated during the monsoon with rice, and during the fair season with garden produce raised by means of irrigation from tanks and wells.....	Rs. 8 on lands irrigated from tanks; Rs. 7-8-0 ditto from wells.
III. Lands (small extent) in both districts devoted chiefly to garden crops...	Rs. 3 per acre.

5. A small extent of salt batty land occurs in Tulloja, which is inferior to similar land in Panwell, and has been assessed at Rs. 4 (maximum) per acre.

6. The rubbee and wurkus lands in both districts have been assessed as in the other revised districts of Tannah, viz. Rs. 1-8-0 for the former, and 4 annas maximum for the latter.

7. The following table embodies the financial results of the Superintendent's proceeding, as compared with the sums realized in 1857-58 under the present system:—

Description of Cultivation.	Callian.				Tulloja.			
	Realizations in 1857-58, under present settlement.	Assessment according to proposed rates.			Realizations in 1857-58 under present settlement.	Assessment according to proposed rates.		
		On cultivation of 1857-58.	On waste.	Total.		On cultivation of 1857-58.	On waste.	Total.
Rice	71,392	70,763	4,875	75,638	76,392	95,181	6,007	1,01,188
Rubbee	1,841	1,304	840	2,144	4,095	3,968	1,412	5,380
Bhagayet	....	391	165	556	.....	28	9	37
Wurkus	4,718	7,783	3,928	11,711	1,598	3,720	4,021	7,741
Total	77,951	80,241	9,808	90,049	82,085	1,02,897	11,449	1,14,346

8. Callian shows a slight decrease in rice and rubbee lands, but the introduction of a bhagayet rate and the assessment of wurkus lands set apart for rab more than counterbalances the deficit. The survey kumal for the entire talooka, including waste lands, involves an increase of Rs. 12,098.

9. Tulloja exhibits a reduction in respect to rubbee land alone. In the others there is a large augmentation, amounting to Rs. 20,939, on the cultivated area of 1857-58. The assessment on waste lands amounts to Rs. 11,449.

10. In paragraphs 28 to 30 and 61 to 64, Captain Francis contrasts the survey settlement with the realizations of former periods.

11. The Revenue Commissioner has no remarks to offer on Captain Francis' calculations regarding the Callian Talooka, which seems to have progressed steadily since Mr. Giberne's settlement.

12. With reference to the Tulloja Talooka, Captain Francis' argument would seem to require that the mode of assessment previous to 1835-36 had been fixed, and not commutation, rates; and that extension of cultivation since that year had not occurred. The present revision involves an increase of Rs. 18,789 on the former settlement; but, because this amount corresponds with the amount foregone by Mr. Davies' proceedings, it does not follow that it is a mere re-imposition of the amount so foregone. That the district has improved since the rates of assessment were placed on an equitable footing appears from the diagram. The remissions allowed in it are greater than those granted in Callian; and it therefore becomes a matter for consideration, whether, now that the rates have been raised, and remissions, as a general rule, done away with, the district will be able to bear the high taxation. The Revenue Commissioner wrote to the Collector requesting further explanation, remarking that the reasons why remissions were still necessary under Mr. Davies' moderate assessment, formed primâ facie arguments of some weight adverse to the increase, which in other respects seemed to be quite fair. Captain Francis' reply is as follows :—

"2. With reference, to the remarks in the Commissioner's 2nd paragraph as to the reasons why remissions have been continued under Mr. Davies' light assessment, I beg to explain that, on inquir-

ing into the matter, it appears that they have been granted chiefly to the panderpesha class, for portions of their sootee holdings left waste or recorded as unproductive in the tullatee's annual inspection returns. You are doubtless aware that there is a circular order, which has for some time been in operation in this district, to the effect that in cases where the recorded waste or unproductive land is equivalent to a sixth of the area of the whole holding, three-fourths of the assessment falling to the same is to be remitted, and one-fourth only collected. The annual remissions given have, for the most part, been given under the authority of this order, and it was quoted by the mamlutdar this year in cases where remission on the above account was demanded. A small sum has also been set down to the head of losses by fire. Remissions on the latter account are very necessary, and it is questionable whether those under the former head could have been dispensed with under the former revenue settlement. But remissions made in this manner and on such accounts, cannot be said to have any bearing on the amount of assessment. They would have been given under a high standard as well as under a low one. I am however obliged to the Commissioner for having given me an opportunity of explaining these circumstances, for the existence of remissions under a light assessment, as he justly observes, furnishes evidence which might be quoted as adverse to the proposed increase.

"3. I regret to have to state that on comparing the amount of last year's revenue of the Tulloja district, given in the statements accompanying the Report, with the entry in the village chitta, I find that there is an omission of about Rs. 825, being the revenue realized from the sale of kooruns. I am inquiring how this occurred, but meanwhile I take the opportunity of correcting the statement respecting last year's revenue, the amount should be Rs. 82,085* in place of Rs. 81,260. This does not however make any difference in the comparison of results under the two settlements, for the value of these kooruns is not included under the Survey Settlement, no assessment being placed on lands of that kind, the amount therefore that will be realized from their sale will be in addition to the survey kumal, and if we suppose they will realize

* This correction is required in Statement in paragraphs 55 and 60.

what they did last year, Rs. 825 should be added to the estimate under the latter head, as well as to the head of last years' collections."

13. The Superintendent's reply does not meet the point so completely as could be wished; but, the Revenue Commissioner nevertheless thinks that as the assessment is placed at the same pitch as that of the neighbouring talookas, whose circumstances are much the same, the assessment as proposed should be introduced.

14. The Revenue Commissioner does not concur in the inference drawn by Captain Francis in paragraph 63, that the tendency of the revenue to increase is attributable to more land having been taken up "under the expectation of a reduction at the new settlement." He considers it to be owing rather, as he remarked with reference to the Sanksee Report, to the impetus given by the great demand for all sorts of produce which existed at the Presidency during the Persian war and the Indian mutinies.

Paragraph 14 of Revenue Commissioner's Report, No. 808, dated 14th May 1859.

Panderpeshas.

15. The panderpeshas appear to have no established right to a lower rate of assessment in the talookas under report; but as the general question relative to the right of these people is under consideration in the Alienation Department, the matter now brought to notice may, if thought necessary, be referred to it for disposal.

Collector's paragraphs 6 and 11.

Superintendent's paragraphs 31, 32, and 68.

Isafutdars.

16. The Revenue Commissioner is not prepared to give an opinion on the paragraphs quoted in the margin, pending the result of the proceedings instituted in the Alienation Department; but supposing the circumstances mentioned by Captain Francis to be correct, there seems no reason for excluding the three isafut villages in Callian from the operation of the new settlement. The subject has already come before Government.

Collector's paragraph 7.

Captain Francis' paragraphs 33 to 35.

Vide Government Resolution No. 3961, dated 29th August 1857.

Vide Government Resolution No. 3539, dated 25th October 1858.

Exemption from Assessment of 265 Acres of Land in Callian.

Collector's paragraph 8.
Superintendent's paragraph 37.

17. The further information called for by Mr. Morgan may be awaited.

Alienated Village of Chickolee now under attachment.

Captain Francis' paragraph 36.

18. Mr. Morgan does not state, whether any proceedings have been set on foot in the case of this village; the matter however is one for decision in the Alienation Department.

Question regarding the advisability or otherwise of retaining Tullojah as a separate Mamlut.

19. The Collector has been requested to expedite the map of the talooka and his report on the subject.

School Rates.

20. The orders of Government regarding the levy of a school rate have been attended to.

21. Adverting to Captain Francis' paragraph 69, the Revenue Commissioner begs to state that he does not think it necessary or advisable that the Superintendent should be armed with the Government sanction at the first introduction of a new assessment. Petitions given in before-hand are mostly in error as to what is to take place: it is only after the assessment is introduced that the people begin fairly to comprehend what is done; and therefore it is better that Government should not be compromised by sanctioning what may have to be altered. The Revenue Commissioner however appreciates the general accuracy of Captain Francis' work, and does not mean to be understood to think that the present work will not be found equal to any that has preceded.

E. G. FAWCETT,
Revenue Commissioner, N. D.

No. 2662 of 1859.

Ter. Depart.—Revenue. *Dated Bombay Castle, 9th July* 1859.

To the Revenue Commissioner,
Northern Division.

Copy of the Resolution passed by Government on the foregoing Documents.

Captain Francis' proposals for the settlement of the Callian and Tulloja Talookas are concurred in by the Collector and Revenue Commissioner.

2. The rates to be introduced into Callian are based chiefly on the standard of assessment adopted in the adjoining district of Nusrapoor. The maximum rates proposed vary according to the proximity to a market, from Rs. 6 to Rs. 4-8-0 for ordinary rice lands, with an addition of Rs. 1-8-0 to Rs. 2 for certain lands in the limits of the Callian township capable of producing an extra crop of vegetables besides the ordinary rice crop.

3. The rubbee rates are fixed at Rs. 1-8-0, and the wurkus at annas four per acre, the standard of the adjoining talooka being in both cases adopted for Callian. There is a small extent of bhagayet or ordinary garden land, the rate for which is fixed at Rs. 3.

4. The reasons adduced by Captain Francis for the adoption of these rates are approved, and they are sanctioned accordingly.

5. The Callian Talooka is shown to have already benefitted by the revision of assessment carried out in 1837-38 by Mr. Giberne. The new settlement will make but slight alteration (an increase of about 3 per cent.) in the total amount of revenue realized from the district at present, though an increase of Rs. 10,000 or Rs. 12,000 may be expected when the whole of the waste land comes under cultivation or taxation.

6. There appear to be no grounds for making any distinction in Callian between panderpeshas and other ryots, as no special lower rate for this class has ever prevailed in the talooka.

7. There are three isafut villages in Callian, regarding which Captain Francis requires instructions. The orders of 1851, to which reference is made, debar the introduction of the Survey rates into villages alienated under a tenure, which precludes an enhancement of the Government assessment. But the isafut villages of the Konkun are held on the condition of paying the full assessment according to the rates of the district. As regards assessment, they are precisely in the same position as any other villages or lands. When Mr. Giberne reduced the assessment generally in 1837-38, these villages benefitted like others by the reduction, and now that under a general revision of assessment, the amount due from them is somewhat enhanced, they must pay the higher assessment.

8. The isafutdars do not hold their villages either wholly or partially exempt from payment of revenue, and it is not proposed now to question their title to the isafut tenure. There is no objection, therefore, to the assessment of these villages, whether higher or lower than before, being enforced by the Collector simultaneously with the introduction of the revised settlement.

265 acres of land in Callian. Mouja Chickolee.

9. Paragraphs 36 and 37 of Captain Francis' report should be referred to the Alienation Department for early disposal.

10. Extract paragraph 45 will be transferred to the Public Works Department for consideration.

11. In Tulloja rates are proposed on precisely the same scale as in Callian, with the addition of a rate of Rs. 4 per acre for salt rice lands found in Tulloja, but not in Callian.

12. The increase in the total realizations from the talooka which will result from these rates amounts to Rs. 25 per cent. on the land now under cultivation, and may rise to 40 per cent. if all available land be brought under taxation.

13. His Lordship in Council would have hesitated to sanction such an increase in the taxation, but for the very good reasons assigned for the belief that the increase is not attributable to an advance in the rates as compared with other districts, but to the former inadequacy of the Tulloja rates as compared with those of the adjacent talookas. Mr. Davies appears to have reduced the assessment in 1837-38 to a point far below that of the surrounding dis

trict. It may have been then necessary owing to the previous condition of Tulloja, but His Lordship in Council can perceive no sufficient reason for continuing the inequality, and he, therefore, sanctions the proposed rates, which appear to have been well considered, and to have been fixed in unison with the standard adopted elsewhere.

14. The rate for the wurkus land is 4 annas as in Callian, including the ground occupied by ryots for the supply of brushwood for burning on rice fields. The reasons assigned for the former practice which allowed the non-assessment of these wurkus lands in Tulloja seem correct. But it is so obviously preferable to tax each field by itself, rather than encourage fraud and improper alienation by allowing one field to go free in consideration of the taxation imposed on another, that apology for the introduction of the improved system is not needed. And if it be explained to the ryots that the alternative, if the former practice were continued, would be an extra assessment on rice lands, it is not probable that the change will cause dissatisfaction.

15. With reference to the panderpeshas of Tulloja Government understand that no lower rate has been allowed since the survey by Mr. Davis in 1837-38. If this be so, the attempt to revive old claims should be at once and decisively negatived.

16. His Lordship in Council approves of the Collector having authorized the introduction of the rates for the current year in anticipation of sanction.

17. Extract from this Resolution and from the Reports on which it is passed having reference to panderpeshas and isafut villages may be forwarded to the Revenue Commissioner for Alienations for information with reference to former correspondence on those subjects.

18. Extract from Captain Francis' Report (paragraph 12) should be transferred to the Railway Branch of the Public Works Department, in order that it may be considered what are the causes which make the agriculturist prefer to send his produce ten or fifteen miles by cart instead of forwarding it by rail.

B. H. Ellis,
Acting Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

SALSETTE TALOOKA OF THE TANNA COLLECTORATE.

No. 74 OF 1861.

From Captain J. FRANCIS,
Superintendent Revenue Survey and Assessment,

To J. R. MORGAN, Esq.,
Collector of Tanna.

Camp Kunnair, 13*th February* 1861.

SIR,—You are aware, from my letter of the 2nd of November last,* that arrangements have been made for the introduction of the Survey Settlement into Salsette Talook during the current season, but as I find that the calculation of the new assessment of the cocoanut and mangoe gardens of this district,—which are of a peculiar character,—will occupy some time, as the rate of each field or number has to be fixed by myself from an examination of the information recorded by the classer, I shall not consequently be able to submit for your consideration the usual detailed Report on the revision of the assessment of the district prior to the introduction of the settlement; I propose therefore to make a sketch Report showing the rates I would adopt, and to solicit sanction for their introduction as a preliminary measure—the detailed result being left over for report after the completion of the settlement.

* No. 546.

2. The Salsette Talook comprises the Islands of Salsette and Carunja, the latter being the Mahalkurry's Division. I intend however to confine my present proposals to the Government villages of the Mamlutdar's Division, 54 in number, as those under the Mahalkurry's charge have not yet been classified.

3. In fixing the rates for this district, we must bear in mind that some of its villages adjoin the precincts of the town of Bombay. Land in such a position is very valuable, not only on account of the ready sale for its produce which the great market of the Presidency affords, but as an investment for capital, for there

can be no doubt that the pressure for room, which is now being experienced from the daily increasing population of the Island, must lead to the migration of some of this surplus population to new localities, when such as are within an easy distance of the town will be most in demand. The lands of some of the villages—those of Bandora and Danda for instance—are very eligible as sites for future hamlets, as the Railroad has brought them within such easy distance of Bombay. This however is only a collateral circumstance, as I wish the rates that I intend to submit to be considered as representing a fair rent for the land when used for agricultural purposes.

4. Of the districts that have hitherto been assessed, Tulloja is the nearest to Bombay, whilst it also adjoins Salsette. But the parts of the latter district, which adjoin Bombay, have great advantages over any part of Tulloja, as none of its villages are less than half a day's journey by water to the former market, whereas those situated in the locality above alluded to, are almost within the precincts of the town. Bearing in mind all these circumstances, and considering that in part of Tulloja a rate of Rs. 6 has been imposed, I have come to the conclusion that Rs. 8 or 33 per cent. increase on the foregoing may be safely fixed as the rate for the rice lands of this district.

5. This rate is for single crop land only, but in cases where onions, wal, and vegetables are grown as a second crop in the hot season by irrigation from wells (and there is a considerable extent of this cultivation in the rice lands of Salsette), an extra water rate is imposed, calculated on the scale of 4 annas per Rupee, so that Rs. 10* will be the maximum rate for the best double crop lands.

* 8 × 4 = 32 annas = Rs. 2.

6. The villages of Bandora and Danda, and six other adjoining villages on the Ghorebunder road, as also those around Trombay, 14 in all, comprise the part of the district to which I would apply the above rate.

7. For the villages between Bhandoop and Tanna, including those surrounding the latter town, and those also near the Ghorebunder road adjoining the Bandora group, I have made a reduction of one Rupee. Rs. 7 will therefore be the rate in their case

with the addition for double crop land calculated in the manner explained above.

8. For the part of the district adjoining Ghorebunder, and a few villages on the north-eastern boundary, six is the rate proposed, subject to the increase of 4 annas per Rupee, where there is irrigation sufficient for a double crop.

9. These three classes of rates will, I think, be sufficient for all the sweet rice lands of the district. The decrease in favor of the two latter groups is made solely on account of their great distance from the Bombay market, as compared with the villages put under the first group.

10. Rs. 6, 5 and 4½ are the rates I would adopt for salt batty lands, the two former to be applied to the villages selected for the first, and to some also in the second class of rates for sweet rice lands, whilst the rate of Rs. 4½ is intended for villages of the third group. I deem it necessary however to make an exception from this general classification in favor of the village of Bhainder, for which the rate proposed is Rs. 4 only, the reduction being made on account of its outer embankments being at present in a very bad state of repair. But should the repairs* in contemplation be completed, the value of the land of this village will be greatly increased, and the rate now fixed be inappropriate. I propose therefore that it should be considered temporary, and subject to revision at the expiration of four or five years after the repairs to the embankment have been completed.

* At Government expense.

11. The rate for the salt batty lands of Ghorebunder should also be fixed upon this plan, as they will be greatly improved by the contemplated repairs to the Bhainder embankment. I would however beg that the settlement of this question of the future rates of these villages be left over for discussion in the final Report; meanwhile there can, I think, be no doubt of the expediency of informing the holders of land in these khars, that the rates now fixed will be subject to revision at a period to be hereafter settled by Government.

12. With regard to garden lands. The most valuable are the cocoanut and graft mangoe gardens. The latter are peculiar to

Salsette, and considering how much the fruit of such trees is prized, the Bombay mangoe having a "world wide celebrity," and the high price it commands in the Bombay market, there can be no doubt this cultivation yields a large return. The present rate for such gardens appears to be only Rs. 2½. This is absurdly small, but it was fixed at a time when it was an object to encourage the cultivation of the graft tree. No stimulus of this kind is however any longer needed, as the market price of the fruit will ensure increased cultivation of the tree. The maximum rate that I have to propose for these gardens is Rs. 10, which however will be applied only to such as are fully planted, having at least 60 trees to the acre. A decreasing scale of rates, formed with reference to the number of trees to the acre, will be applied to thinly planted gardens. By adopting this plan of assessing these lands, I shall have a scale of intermediate rates varying from Rs. 10 to Rs. 3 downwards, the latter being the lowest sum for any garden of this kind.

13. I have been led to fix Rs. 10 as the rate for this description of garden cultivation, partly because I find on inquiry that many of the present mangoe gardens have been formed out of what were originally rice lands, and pay to this day the rates of assessment for that cultivation. This may be taken as evidence that the cultivation of the mangoe is as profitable as rice, and consequently that rates for this kind of garden land may be safely put upon an equality with those fixed for the former cultivation. My own inquiries lead me to believe that the profit from mangoe cultivation is greater than here assumed, but some little outlay of capital is incurred in raising the trees, as they yield no appreciable return for the first six or seven years; and then again the mangoe is a somewhat uncertain crop, for a bad mangoe season is by no means an uncommon occurrence; I think, therefore, considering these circumstances, that I shall be placing a fair assessment upon these lands in applying the rates fixed for rice.

14. For cocoanut gardens I propose to have three classes of rates, viz. Rs. 15, Rs. 12, and Rs. 10 per acre. Bandora, Danda, and Vehsawa are the only villages to which the Rs. 15 maximum rate will be applied, as they contain the best gardens of this

kind. The other two classes of rates will be apportioned to the other garden villages, regard being had to position and the character of the cultivation in applying the higher or lower of the two rates.

15. In fixing Rs. 15 as the maximum rate for these gardens, I have borne in mind that a Rs. 12 rate was adopted for the same kind of cultivation in the Alibaugh District. The rates were introduced there during the current season, and it appeared to me that they were perhaps a little too low. Taking into consideration the great advantages of position which the Salsette gardens possess, and the circumstance above mentioned of a Rs. 12 rate being considered very favourable in Alibaugh, there can, I think, be no doubt that the sum I have proposed in this case is by no means too high. In addition to the land rate, an extra cess will be levied upon all trees tapped for the production of toddy. I shall be prepared to report what should be the amount of this cess after the settlement has been introduced, when I shall have had an opportunity of making further inquiries on the subject.

16. For what is termed Malwa garden cultivation, which is usually confined to the growth of country vegetables in the monsoon season, the rate will be Rs. 4 per acre.

17. I now come to the rates for wurkus lands, which are most valuable in this district on account of the high price of grass in the Bombay market. In some places rice lands are appropriated to the growth of grass, which would seem to indicate that it yields as large a return as rice, and from my own inquiries I am led to suppose that such is the case with the inferior descriptions of rice land, but not with the best, which are certainly more profitable for rice cultivation. It appears to me then, that my rate for wurkus lands should assimilate to that for the poor descriptions of rice. Fixed upon this plan, Rs. 3 would be the rate, as that will be the sum at which the very poorest rice lands will be assessed under our classification scale. Starting with Rs. 3, which I would apply to most of the villages for which the highest rice rate has been fixed,—I would also have rates of Rs. 2 and Rs. 1 apportioned according to the classes into which the villages have been grouped for rice land rates.

18. Hitherto, as you are aware, no rent has been paid for these lands, as they have been assessed with the rice, being considered as part of the same holding. But there can be no doubt of the justice of putting a regularly fixed assessment upon them. The proprietors of the estates in Salsette derive a large revenue from this source. I have been informed that the annual value of the grass sales of the Poway estate is from Rs. 12,000 to Rs. 14,000. The Gorehgaon estate yields about Rs. 5,000, whilst four Government villages, as above explained, have hitherto paid little or nothing. I estimate that the assessment on these lands will amount to about Rs. 12,000 or Rs. 14,000, which is not a large sum considering the revenue derived from this source by the proprietors of the estates above mentioned, the area of which is much less than that of the Government villages herein referred to.

19. For rubbee lands I propose to adopt three classes of rates, viz. Rs. 3, Rs. 2, and Rs. 1½, the two former to be applied to villages for which the wurkus rates are Rs. 3 and Rs. 2 respectively, and the latter to those for which they are Rs. 1 only.

20. I am unable to show the effect of these rates, owing to the calculation of the new assessment not being completed, but judging from the result of a few villages of which the papers have been prepared, I estimate that the new settlement will be an increase of from Rs. 25 to Rs. 30 per cent. on the present revenue of the district. The result shall however be submitted in detail after the introduction of the settlement, as before explained.

21. In conclusion, I would observe, that in soliciting permission to make the current year's settlement on the rates herein proposed, I wish it to be clearly understood that they are not to be considered as permanently fixed. I have every confidence that they will be found suitable, but circumstances requiring a modification of some of them may be brought before me at the time of settlement. Those for mangoe gardens and wurkus lands being moreover of a special kind, I should wish to see whether they are suitable to the peculiar character of their respective cultivation. For these reasons, as well as for those already stated, I think it is

desirable that the rates should be considered experimental, and subject to such modification as the result of the settlement may indicate.

I have the honour to be, &c.,

J. Francis, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

No. 380 of 1861.

From J. R. Morgan, Esq.,
Collector of Tanna,

To S. Mansfield, Esq.,
Revenue Commissioner, N.D.

Tanna Collector's Office, Callian,
23rd February 1861.

Sir,—I have the honour to submit for your approval, and the early sanction of Government, a letter* from the Superintendent of Revenue Survey, requesting permission to introduce experimentally, subject to future modifications, should such be deemed necessary, the Survey Settlement into the principal Division of the Salsette Talooka, during the current season.

No. 74 of 13th instant.

2. Captain Francis has explained that he is unable, in consequence of the necessary papers not having been completed, to furnish the usual detailed report, showing what will be the result of the new settlement, compared with that of previous years, but estimate that there will be an increase of from 25 to 30 per cent. on the present revenue of the district.

3. Having no data, I am unable to offer an opinion on the fairness of the rates proposed for the different descriptions of lands as explained in the 5th and following paragraphs of Captain Francis'

letter, but would observe, that this point may, I think, be safely left to the judgment of the Superintendent Revenue Survey, who has had so much experience in this zillah, and especially in the prezent instance, as the rates proposed are not to be considered permanently fixed.

4. I fully agree with Captain Francis relative to the wurkus lands being assessed, but will reserve my opinion, as to what is a fair rate, till I have the detailed report promised by the Superintendent of Revenue Survey.

I have the honour to be, &c.,

J. R. MORGAN,
Collector.

No. 425 OF 1861.

REVENUE DEPARTMENT.

Submitted to Government.

2. Under the circumstances represented, the Revenue Commissioner has authorized Captain Francis to proceed with the revision of the assessment of the Mamlutdar's division of the Salsette Talooka in accordance with the suggestions made by him, the rates introduced being considered experimental.

S. MANSFIELD,
Revenue Commissioner, N. D.

Malabar Point, 26th February 1861.

No. 1294 of 1861.

Revenue Department. *Dated Bombay Castle, 19th March* 1861.

To the Revenue Commissioner, N. D.

Copy of the Resolution passed by Government on the foregoing Documents.

Government approve of the Revenue Commissioner, Northern Division, having authorized the settlement of the Mamlutdar's Division of the Salsette Talooka being made at once, the revision being experimental, and subject to such modification as may appear to Government desirable on receipt of Captain Francis' detailed Report.

Captain Francis proposes in paragraph 13 of his letter, No. 74, of the 15th February, to tax the gardens in proportion to the number of mangoe trees in them, but a general rate for the garden irrespective of the trees would be more likely to lead to improvement.

M. J. S. Stewart,
Under-Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

BHEWNDY TALOOKA OF THE TANNA COLLECTORATE.

No. 642 of 1860.

From Captain J. Francis,
Superintendent Revenue Survey and Assessment,

To J. R. Morgan, Esq.,
Collector of Tanna.

Superintendent's Office, Camp Nagotna,
20th December 1860.

Sir,—I have the honour to submit for your consideration my proposals for the revision of the assessment of the Bhewndy Talook.

2. The talook contains 205* villages, 106 of which are included under the Purgah Mahalkurry's Division, the remaining 99 being the Mamlutdar's charge. The following statement shows the tenure on which they are severally held, viz :—

	No. of villages.
Inam or entirely alienated	6
Sheraktee, being subject to annual payment to Government,	5
Isafut	5
Khalsa or Government	189
	205

The sheraktee and isafut will be included under my proposals with the Government villages of the district, making therefore 199 villages to which the Survey Settlement is to be extended.

3. The superficial area of the talook, according to the recent survey, is 164,954 acres, being equivalent to about 258 square miles. Its length from north to south varies from 12 to 22 miles, its greatest breadth is 19 miles, but the eastern boundary runs in a tapering way towards the Callian river on the south, where it is not more than a mile and a half in breadth. The outline of the district may in short be described as an irregular triangle, having its apex upon the river at the narrow point above alluded to. Bassein talook forms the western, and Kolwun the northern side of this triangle. The boundary is however somewhat indented on the latter

side, owing to a few of the Bhewndy villages being intermixed with those of the latter district. Callian and Tulloja Talooks form the eastern side of the triangle. Bhewndy is however separated from the two latter districts by the Basta and Callian rivers. The latter joins the Bassein creek near the point which forms the apex of the triangle above described, where also the two streams become merged in the great estuary, which, after passing Tanna, falls into the sea near Trombay.

4. The talook suffers generally from a deficient supply of drinking water during the latter part of the hot weather. This is particularly the case with the villages lying between the town of Bhewndy and the great tidal creeks on the south and east; for as the springs in this tract of country are affected by the salt water percolating from the tidal creeks, fresh water is not obtainable in wells in many places. In some of the jungle villages there is also great complaint of want of water in the hot season. This might be remedied by the construction of wells, but the people are too poor in this locality to do this without grants-in-aid from Government, and the present restriction on expenditure upon public works precludes my recommending the adoption of such a course. The town of Bhewndy itself is however well supplied by an aqueduct from a large tank about two miles distant, by which water is brought into reservoirs in the town.

5. The town, which contains a population of about 10,000 inhabitants, is a place of considerable trade. According to returns supplied to the Mamlutdar by the merchants and sowcars of the place, the produce and merchandise passing through their hands is estimated at the annual value of from 30 to 35 lakhs. Of this about 25 lakhs are said to be despatched to Bombay, 5 or 6 above the ghaut, and 3 or 4 disposed of in the town and markets of the district for home consumption. Oils, linseed, and cotton brought from Central India and the above ghaut districts are the chief articles of this traffic, whilst the district supplies rice, wood, and salt of the value of about 10 or 11 lakhs. These details regarding the value and disposal of the produce brought to this market, though only an approximate estimate, will nevertheless serve to give a good general idea of the trade, and importance of the place.

6. Bhewndy owes its importance partly to its being situated on the direct line of road from Khandeish and Central India to Bombay, and partly perhaps to the circumstance of its being the first place along that route from which produce can be exported to the latter market by water. The river however is rather narrow, and being shallow in spots, only small sized boats can get up to the Bunder near the town, except at spring tides. This difficulty attending the navigation of the river, and the export of produce, led to the construction of a new Bunder a few years since at Kushaillee—a village situated on the Callian creek, and about five miles from Bhewndy. Warehouses have been erected at this place, and some few Bombay sowcars have their agents stationed there employed in the purchase and transport of merchandise.

7. But although Kushaillee possesses considerable advantages over Bhewndy as a port in having a Bunder available at all stages of the tide for the export of produce, and a comparatively broad navigable stream affording an easy passage for boats, still not much of the trade of the latter town has been drawn there. This no doubt is owing to an aversion, not unnatural, on the part of the Bhewndy sowcars to leave their old established place of trade; and if we consider the expense that a move to Kushaillee would have entailed, it is not surprising that they should have preferred remaining at their old town, though so much inferior to Kushaillee as a port.

8. Besides being an important place of trade, Bhewndy was at one time the chief military station in the Conkan, and until the reduction of the Veteran Battalion this year, a considerable detachment of that corps, under the command of a European officer, has been stationed there. The military camp occupies a spot of rising ground to the east of the town. The country around is open, whilst the hospital returns have shown the station to be generally healthy. The climate, though not bracing, is certainly not so relaxing as that of Tanna, and from my own observation, I should say, fever is not so prevalent as at the latter station, and in other parts of the northern Conkan.

9. I would now proceed to the consideration of the question of what should be the rates for the district. From the preceding

remarks it will be seen, that it has the advantage of a good market for the sale of produce in the town of Bhewndy, whilst Bombay is within an easy distance by water. The Railway is also available for the transport of produce to the latter market for the part of the district bordering on Wassind, (which is one of the Bhewndy villages,) and the Agra and Bombay road, which runs through the district, passing near Bhewndy, affords an easy means of transport to that market for a considerable number of villages. As regards means of communication then, the district may be said to be well off upon the whole. In this respect it is very much upon a par with Callian, though the latter I consider to be somewhat more favourably circumstanced. The rice lands too of Callian are a little better, as the soil of a considerable part of Bhewndy is of a coarse blackish texture, not so well suited for the growth of rice as the light red colored varieties of soil which generally prevail in the former district.

10. The maximum rate in Callian was Rs. 6, which is what I would propose for the rice lands of Bhewndy. But the circumstance of the latter not being quite such a fertile district, nor quite favorably situated in respect to means of transporting produce as Callian, as before mentioned, has led me to the conclusion that this rate of Rs. 6 should not be general, but confined to Bhewndy and its adjoining villages,—to such only in short as can avail themselves of that market without any expense of carriage. To villages thus situated, rice straw for instance is a source of considerable profit, as it finds a ready sale amongst the cartmen daily halting at the town, and thus a portion of the produce of rice lands, which is of no appreciable value in an inland village, yields a considerable return to the cultivator in a village near Bhewndy.

11. For the remaining part of the district I propose to have six different classes of rates, viz:—

A rate of Rs.	$5\frac{1}{2}$	for 17	villages.
Do. of	5	for 74	do.
Do. of	$4\frac{1}{2}$	for 35	do.
Do. of	4	for 39	do.
Do. of	$3\frac{1}{2}$	for 19	do.
Do. of	3	for 9	do.

For the first of these rates I have selected the tract of country lying between the creeks on the south and east and the villages near Bhewndy included under the first group. The division line of this class is also extended beyond Bhewndy in a north-easterly direction, so as to include villages on or immediately adjoining the Nassick road, and not above five or six miles distant from the town of Bhewndy.

12. The rate of Rs. 5 will be applied to such other villages as adjoin the Nassick road, extending to the eastern boundary of the district near Wassind. A group of villages, about four or five miles distant from the road, in the central part of the Mamlutdar's division of the talook, will also be included under this rate.

13. The rates for kharapat or salt batty land, of which there is a small extent, are Rs. 4½ and Rs. 4 per acre. The latter will be applied to villages adjoining the salt creeks, or in localities exposed to the influence of their tides. In short the settlement of these lands will be carried out on the plan already adopted in other districts of the Collectorate.

14. Distance from Bhewndy and difficulty of access to that market are the main considerations on which the rates for the remaining four classes have been fixed, a parallel of about five miles breadth extending inland being the line of boundary assigned to each group of villages. Those included under the last group, for which the maximum rate is Rs. 3 only, are situated in the north eastern corner of the district near the Jouna-Mawulee hills. The latter sum may appear to be rather a low rate for part of a district so well circumstanced as Bhewndy is described to be, but the villages referred to are exceptional cases, being jungly, thinly populated, and generally inaccessible to carts. A low assessment is very necessary in such cases, and though in this instance the rate is fixed at one hundred per cent. less than the maximum for the best villages of the district, I am persuaded from the experience gained by settlements in other jungly districts, that it is by no means too low to ensure the regular cultivation of the rice lands of villages of this character.

15. The extent of rubbee land is inconsiderable. A maximum rate of Rs 1-8-0, which has been applied to this cultivation in other

districts, will be suitable in this case, as there is nothing peculiar either in the lands or their mode of cultivation which requires an increase or decrease on that rate.

16. The baghayet cultivation of the district is chiefly confined to what is commonly known as "malwa baghayet," the term applied to the cultivation by well irrigation from rivers and tanks during the fair season. Rs. 3 is the maximum rate *hitherto* fixed for this description of garden land, and I would adopt the same in this case. Vegetables, wal, and other pulses are also grown as second crops in rice lands by well irrigation in a few of the villages near the town of Bhewndy. The lands in such cases have been classed as rice in the first instance, that being their chief product, but an extra water rate has been imposed on account of the second crop. Four annas per rupee is the addition made on this account, where well irrigation is available, so that my maximum rate for rice lands in such cases is Rs. 6+ 1½ or Rs. 7-8-0. There is a considerable extent of this kind of garden cultivation near Callian, which was assessed upon this plan, and the rate was found to be suitable in that case. The following remarks from the Report on that district will show more fully the manner in which it was applied. "There is a considerable extent of the land belonging to the town of Callian where rice is grown during the monsoon, followed by a crop of onions, vegetables and other garden produce during the fair season raised by means of irrigation from tanks and wells. The land cultivated in this way is essentially rice, and has hitherto been entered as such in the accounts, an extra rate of Rs. 1-8-0 being however levied, in addition to the rice assessment, on the extent annually cultivated in this manner. This description of land has been classed as rice with an extra water rate for the baghayet crop; Rs. 2 being the addition made on that account where the water is obtained from tanks by "paths," and Rs. 1-8-0 where it is drawn from wells. The extra rate will however be combined with the rice, and shown in one sum as the full rate of the land."

17. The wurkus lands are not more valuable than those to Callian and Tulloja Talooks, and I intend to assess them upon the same plan at a maximum rate of 4 annas. For the distant and

jungly villages however included under the rice land rates of Rs. 3½ and Rs. 3, a reduction of one anna will be made, the wurkus rate will therefore be 3 annas only in such cases.

18. The following statement shows the assessment resulting from the application of the several rates proposed for the different kinds of cultivation, as explained in the preceding paragraphs :—

	Under Cultivation.	Waste.	Total of Survey Assessment.
Rice	115,666	6,710	122,376
Rubbee	3,678	348	4,026
Baghayet	317	..	317
Wurkus	7,659	552	8,211
Total	127,320	7,610	134,930

And our past realizations from the same sources have been as follows :—

	Average Annual Revenue from the past 10 years' Collections.	Collections in 1859-60.
Rice	1,02,608	1,06,470
Rubbee and Baghayet	4,094	3,891
Wurkus	7,141	7,353
	1,13,843	1,17,714
Survey Settlement as per preceding statement	1,27,320	1,27,320
Increase by Survey rates	13,477	9,606

From this it will be seen that the rates will effect an immediate increase of above Rs. 13,000, or about 11½ per cent. on the average annual realizations of the past ten years, and of above Rs. 9,000

over and above what was collected last year, and the collections in that case exceeded those* of any single season during the series of 20 years exhibited in the columns of the diagram. I shall however show in the sequel that there can be no doubt whatever that the district can well afford to pay the increase imposed by the proposed rates.

* See diagram column for 1858-59.

19. The diagram commences with the revenue returns of 1840-41. Returns of previous years are obtainable, but they are somewhat incomplete, as it was about this period that a new arrangement of the boundaries of the Petta divison was made. But independently of this it appears to me to be better to commence with 1840-41, as that gives us a series of 20 years, and because moreover it was about this period that a revision of the assessment of the district was carried out by Mr. Giberne. Owing however to this measure not having been formally sanctioned by Government till 1842, the old assessment was brought to account in the Jummabundy of the year, and the reduction consequent on the revision shown as remission. This applies to the two years of 1840-41 and 1841-42 only, in which it will be seen, the remissions were large, having amounted to Rs. 13,114 and Rs. 16,717 respectively. In the succeeding year however when the reduction was permanently sanctioned, they were reduced to a little above Rs. 2,000. A perceptible decrease in cultivation occured in 1843-44, and it will be seen that the revenue in that year amounted to only about Rs. 93,800. From that period however it has been steadily increasing, till it has reached the large sum of Rs. 1,17,860 which was realized last year, whilst the remissions in that case were only a little above Rs. 900.

20. The high prices of grain of the last four or five years have, no doubt, been chiefly instrumental in bringing about the increase of cultivation that has occurred during that period. But the very marked increase in the past year's return must be ascribed to the anxiety of the ryots to secure the occupation of waste lands under the Survey Settlement, and yet they must be aware that no reduction can be looked for under the expected settlement, for it is generally known now that under the system of assessment being carried out in the zillah, their district would

have the same rates as the adjoining Talooks of Callian and Tulloja, where a considerable increase has taken place, consequent on the introduction of the Survey Settlement. Under these circumstances the fact of land being in such great demand may be taken as an indication not only that the rates of adjoining districts are popular, but that the same rates will be well received in this case.

21. Referring to the great rise in the price of grain alluded to in the preceding paragraph, it will be seen from the opposite statement, showing the price of rice in the Bhewndy market during the last 20 years, that in 1840-41 Rs. 28 to Rs. 32 was the rate per moora, whilst last year it ranged from Rs. 52 to Rs. 57. It is true that the price was unusually high in the latter case, owing chiefly to its having been a bad season, but taking the average of the last five years in the return, *i. e.* from 1855-56 to 1859-60 inclusive, I find the rate was Rs. 42 for the fine and about Rs. 38½ for the coarse descriptions of rice, whereas for the first five years of the series the average is Rs. 26 and Rs. 22 respectively, thus showing an increase of about 60 per cent. in favor of present prices.

22. Rejecting last year altogether, as being an extraordinary season, we may safely assume that there has been an increase of 50 per cent. in the price of rice since the assessment was revised by Mr. Giberne. The maximum rate adopted in that case was Rs. 4-8-0, whereas Rs. 6 is what is now proposed, which is an increase of only 25 per cent., but the Rs. 4½ rate of the former assessment included the villages to which my Rs. 5½, Rs. 5 and Rs. 4½ maxima are to be extended, so that the increase of 25 per cent. above alluded to will not extend to them, but will include only the few villages put under class 1. The price of grain, however, as above mentioned, is 50 per cent. higher for the whole district, whereas the general increase from the proposed rates is about 11½ per cent., as explained in paragraph 18.

23. The effect of the proposed rates in the several groups of villages into which the district has been apportioned, is shown in the subjoined statement :—

Class and Number of Villages included under the same.	Maximum Rates for Rice.	Assessment on Cultivated Area.	Realizations as per 10 years Average.	Net Increase.	Per Centage Increase.
No. of Villages	Rs. a. p.				
1st Class..... 6	6 0 0	5,252	3,910	1,342	34¼
2nd do. 17	5 8 0	19,339	17,560	1,779	10
3rd do. 74	5 0 0	43,551	38,563	4,988	13
4th do. 35	4 8 0	20,667	17,681	2,986	17
5th do. 39	4 0 0	18,923	17,237	1,686	9½
6th do. 19	3 8 0	6,325	6,113	212	3
7th do. 9	3 0 0	1,609	1,544	65	4
	.....	115,666	102,608	13,058	....
Summary.					
Mamlutdar's Division..	.....	68,610	60,247	8,363	14
Mahalkurry's Division..	.....	47,056	42,361	4,695	11

There can I think be no better proof of the fairness of the several rates than this statement supplies. We have an increase of 34 per cent. in the assessment of the villages of class 1, being those adjoining Bhewndy and enjoying all the advantages of that market; of 10, 13, and 17 per cent. respectively, in those of classes 2, 3, and 4, which derive the next greatest advantage from that market; the increase falls to nine in the more distant villages of class 5, whilst it is but 3 and 4 per cent. in the case of those included under the Rs. 3½ and Rs. 3 rate. The latter are jungly, as before mentioned, and have also the disadvantage of a comparatively long land journey for the carriage of their produce to market. The ryots too are generally poor in this locality, but in the villages of the other classes the great body of cultivators is well off, and you meet with men of substance amongst them in the villages near Bhewndy.

24. In the correspondence upon the revision of the assessment of the Erundole Talook in Khandesh, the Collector, Mr.

Robertson, recommended the preparation of a separate diagram for each group of villages, but where the Superintendent has six or seven different groups as in this case, this course would entail a good deal of labour upon his department, and moreover it appears to me that a statement in the form herein given showing the increase and decrease in each case, supplies, as a general rule, all the information that is necessary for forming an opinion upon the proposed rates. A separate diagram for the two divisions, and a general one for the whole talook, is herewith submitted, and these I trust will be deemed sufficient.

25. In the statements given in preceding paragraphs in which the Survey Settlement has been contrasted with past realizations, the value of the waste has been omitted, and the result shown upon present cultivation. It will be seen,* however, that the assessment upon the waste land, of all kinds, amounts to Rs. 7,610, so that the new kumal is close upon Rs. 135,000,† which therefore leaves a margin of more than Rs. 20,000 above the average collections of the past ten years, and upwards of Rs. 17,000‡ above those of last year. With the exception of a small extent of wurkus in the jungle villages which will probably be periodically under fallow, we may safely reckon on almost all the waste being soon brought under cultivation. The settlement will therefore be extremely favorable. The cost of the survey will be repaid in the course of three or four years, and there will then be a permanent increase of revenue, which may be estimated at the annual value of from Rs. 15,000 to Rs. 18,000 above what the district has heretofore paid.

* See Statement in paragraph 18.

† Assessment of cultivated area.... 127,320
Do. of waste.. 7,610
134,930

‡ Increase on last year's revenue..... 7,610
Add waste 9,606
17,216

26. With regard to wurkus lands I should explain that in great part of the district they are assessed in one sum with the rice land, that is to say, five pands of wurkus are said to be allotted to every beegha of rice, and the assessment of this extent, being 4 annas at the usual wurkus rate of a Rupee per beegha, is collected together with the fixed assessment on the beegha of rice. The wurkus lands having been apportioned off by the villages

according to the extent of their rice holdings, there is very little inequality in the fall of the tax under this system, which is very popular amongst the ryots of the Bhewndy district. A long discussion upon this subject occurred in 1855, when I proposed the rates for Khalapoor Petta (being the first district settled in Tanna) and introduced the Bhewndy plan of assessing wurkus lands into that division. Government however decided that a rough measurement of them should be made in future districts, and since the receipt of that order all the wurkus has been divided off into Nos. with a fixed assessment on each. The latter is the better plan no doubt, but it is much more expensive than the rough system introduced into Khalapoor, where it is working successfully.

27. Statements showing the result of the measurement and classification test are appended. I have personally examined a good deal of the classification work, and fully satisfied myself that it has been carefully done.

28. It remains for me to solicit your early consideration of this Report, as I am anxious to commence the Jummabundy of the district in the early part of the coming year.

I have the honour to be, &c.,

J. Francis, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

STATEMENT *showing the rise of Rice in the Bhewndy Market for 20 years, commencing from* 1840-41 *to* 1859-60 *inclusive.*

YEARS.	Price per Moora.	
	Fine kinds.	Coarse kinds.
	Rs. a. p.	Rs. a. p.
1840-41	31 10 2	27 11 1
1841-42	24 7 1	21 5 4
1842-43	28 6 9	21 0 0
1843-44	22 15 7	19 8 5
1844-45	27 11 7	19 15 1
1845-46	30 7 1	26 7 1
1846 47	27 1 9	23 1 9
1847-48	26 0 0	22 3 7
1848-49	27 13 4	23 14 2
1849-50	27 12 0	23 14 8
1850-51	28 0 10	25 6 8
1851-52	27 4 0	25 1 9
1852-53	24 8 11	22 2 3
1853-54	27 3 7	24 15 7
1854-55	31 0 0	28 8 5
1855-56	34 13 9	32 5 4
1856-57	35 14 5	32 0 11
1857-58	39 4 11	36 14 9
1858-59	43 10 2	41 0 11
1859-60	57 4 5	51 14 0

J. FRANCIS, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

Classification Test Statement.

Names of Assistants.	No. of Fields Tested.	Results. Errors within								Average Error.
		Pies. 3	Pies. 6	As. p. 1 0	As. p. 1 6	As. p. 2 0	As. p. 2 6	As. p. 3 0	As. p. 3 6	
Captain Waddington.....	1,299	186	596	357	112	37	9	2	..	7 pies.
Mr. C. Hexton....	1,781	728	479	469	78	22	5	..	..	5 pies.
Total..	3,080	914	1,075	826	190	59	14	2	..	6 pies.

J. Francis, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

Measurement Test Statement.

Name of Talook.	No. of Fields Tested.	Fields in which the per centage error was within											Above 15	
		1	2	3	4	5	6	7	8	9	10	15		
Bhewndy	2,060	1,083	479	220	112	54	33	22	15	8	7	17	10	

J. Francis, Captain,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

No. 106 of 1861.

From J. R. MORGAN, Esq.,
Collector of Tanna,

To S. MANSFIELD, Esq.,

Revenue Commissioner, N. D

Tanna Collector's Office,
Purga, 16th January 1861.

SIR,—I have the honour, in transmitting an original Report, dated the 20th December last, No. 642, from Captain Francis, Superintendent Revenue Survey, relative to the introduction of the Survey rates into the Bhewndy Talooka of this Zillah, during the current year 1860-61, to offer the following observations thereon.

2. The first eight paragraphs are taken up in describing the features and climate of the district, the trade of the town of Bhewndy, and the ports, &c., and call for no comment.

3. In the 9th paragraph a comparison has been drawn by the Superintendent Revenue Survey between Bhewndy and the neighbouring district of Callian, as regards means of communication, markets, and soil, when proceeding to consider the rates for the district, observing that the Callian district is rather more favorably circumstanced as regards all three than Bhewndy.

4. Captain Francis proposes (paragraphs 10 to 13) seven different classes of rates for the rice lands in this talooka, Rs. 6 being the highest and Rs. 3 the lowest, and has explained the reasons that have induced him to fix on these rates for the different groups of villages; the rates are nearly the same as those proposed and sanctioned for Callian, with exception of the three lowest, viz. Rs. 4, Rs. 3½, and

A rate of Rs.	6	for 6	Villages.
,,	5½	17	,,
,,	5	74	,,
,,	4½	35	,,
,,	4	39	,,
,,	3½	19	,,
,,	3	9	,,
		199	

Rs. 3, these rates appear to me to be fair, and we may hope for the result anticipated by Captain Francis in the 24th paragraph of his Report, and that in a few years the whole of the waste lands will be taken up, as they are being in those districts of this zillah which have had the Survey rates introduced.

4. The rates proposed for rubbee and bhagayet cultivation have been explained in the paragaphs as per margin, and appear to have been fixed in consideration of the facilities of irrigation; I conclude from Captain Francis' remarks, that he proposes to levy but one rate on the land classed as rubbee and bhagayet, whether cultivated with such crops or not.

Paragraphs 14 and 15.

6. The generality of the wurkus land has been rated the same as that proposed and sanctioned in other districts in this zillah, into which the Survey rates have been introduced, and I concur with Captain Francis regarding the reduction of 1 anna for the jungly villages alluded to in the latter part of the 16th paragraph.

7. From the 17th to the 22nd paragraphs Captain Francis has shown what will be the result of the introduction of the Survey rates as compared with previous realizations, from which it appears that on present cultivation the increase will be Rs. 13,477 compared with realizations of past ten years, and Rs. 9,606 with collections of 1859-60, as per following statement:—

	Rs.
Survey rates on cultivation of 1859-60	1,27,320
Ten years' realizations	1,13,843
Increase....	13,477
Survey rates as above	1,27,320
Collection of 1859-60	1,17,714
Increase....	9,606

8. The result above shown is very satisfactory, and I agree with the opinion expressed by the Superintendent, that this district can well afford to pay the proposed increase; the rates are nearly the same as those sanctioned for the neighbouring district of Callian, where, since the introduction of the Survey rates, there has been a gradual increase in the Government revenue.

9. The subject of the separate diagrams for each group of villages referred to in the 23rd paragraph has been disposed of by Government in their letter No. 4,604, of the 11th ultimo, to the address of the Revenue Commissioner, S. D., received with your Circular Memo. No. 2,760 of the 18th idem.

10. With reference to the last paragraph of the Report, I beg to inform you, that approving of the rates proposed, I have, pending the sanction of Government, authorized Captain Francis to commence the revenue settlement of this district, according to Survey rates, and which will, I trust, meet with your approval.

I have the honour to be, &c.,

J. R. MORGAN,
Collector.

[*Tanna Collector's Letter, No. 106, 16th January 1861, with accompaniments.*]

No. 332 OF 1861.

REV. DEPART. *Revenue Commissioner's Office, Camp Bombay, 14th February* 1861.

Submitted to Government for orders.

2. Bhewndy is not unlike Callian in respect to general features, only that certain portions are not so advantageously circumstanced with regard to means of transport, and the soil in some places also is less favourable for the growth of rice. The elements which formed the basis of consideration in the revision of the assessment of the latter in 1858-59, have therefore been applied to the former. It is one of those districts which were settled between 1835 and 1840, owing to the heaviness of the assessment prevailing at the time. The progress of trade and the improvement in the resources of the country since then, however, have not been without their due effects, and the financial bearing of

the proceedings now reported is just what might have been expected from the beneficial results of the settlement lately introduced by the Revenue Survey in the talookas adjacent.

3. The rates for rice lands determined by Captain Francis are as follows:—

For	1st class	village	Rs. 6 maximum.
	2nd	do.	5½ do.
	3rd	do.	5 do.
	4th	do.	4½ do.
	5th	do.	4 do.
	6th	do.	3½ do.
	7th	do.	3 do.

They have been approved by the Collector of Tannah, and have my full concurrence.

4. The kharapat or salt batty lands, of which there is a small extent, have been assessed at Rs. 4½ and Rs. 4.

5. The rubbee lands in the talooka are stated to be inconsiderable, and the maximum rate of Rs. 1½ is the same as that deemed suitable for similar lands in the district already surveyed.

6. The bhagayet cultivation is also limited; it is confined to small tracts situate on the banks of rivers and tanks, and is assessed at Rs. 3 maximum. In cases where vegetables are raised by irrigation in rice lands as a second crop, the assessment has been raised by 4 annas per Rupee. For instance rice lands of the highest class so circumstanced have been assessed at Rs. 6 + 1½ = Rs. 7½.

7. The wurkus lands have been dealt with as in the other districts previously settled, viz. 4 annas per acre maximum. In the two lowest class villages, however, the rate has been fixed at 3 annas.

8. The following statement contains an epitome of the proposed settlement; whichever way viewed it shows an increase of several thousands. The collections of 1859-60 were the highest in the annals of Bhewndy, and yet, had the Jummabundy been made according to the Survey rates, the amount realized would have exceeded them by Rs. 9,606:—

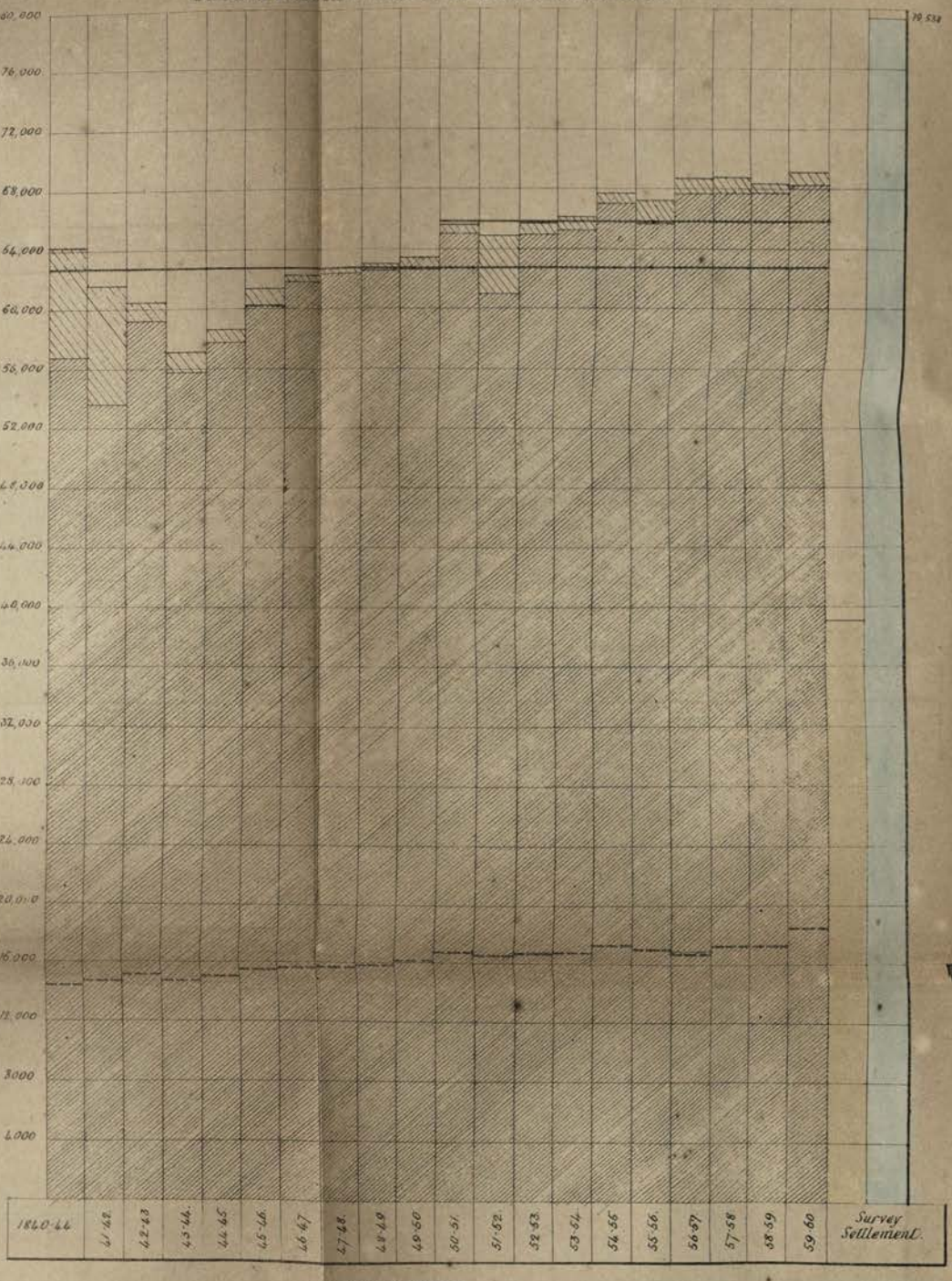
Division.	No. of Villages.	Average of the Collections for ten years.	Jummabundy of 1859-60, if made according to old Rates.				Jummabundy of 1859-60, according to Survey Rates.				Survey Rates on Waste.	Total Survey Kumal for the District.
			Rice.	Rubbee and Bhagayet.	Wurkus.	Total.	Rice.	Rubbee and Bhagayet.	Wurkus.	Tolal.		
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mamlutdars.....	95	60,247	61,300	2,752	4,026	68,078	68,610	2,801	4,113	75,524	4,437	79,961
Mahalkurries	104	42,361	45,170	1,139	3,327	49,636	47,056	1,194	3,546	51,796	3,173	54,969
Total....	199	102,608	106,470	3,891	7,353	117,714	115,666	3,995	7,659	127,320	7,610	134,930

Increase column 11 as compared with column 3 ..... Rs. 24,712

Increase column 11 as compared with column 7. { Rice ..... Rs.9,196 / Rubbee and bhagayet ..,, 104 / Wurkus.....,, 306 } .. ,, 9,606

Increase column 13 as compared with column 7 ..... ,, 17,216

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 91 Villages of the MAMLUTDAR'S Division of BREWNDY TALOOK and its Gross and Net Assessment.



EXPLANATION

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicates the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces being the amount of Remissions.

3. The *Horizontal Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The *Horizontal Black* Lines mark the average Net Rental for 20 and 10 years.

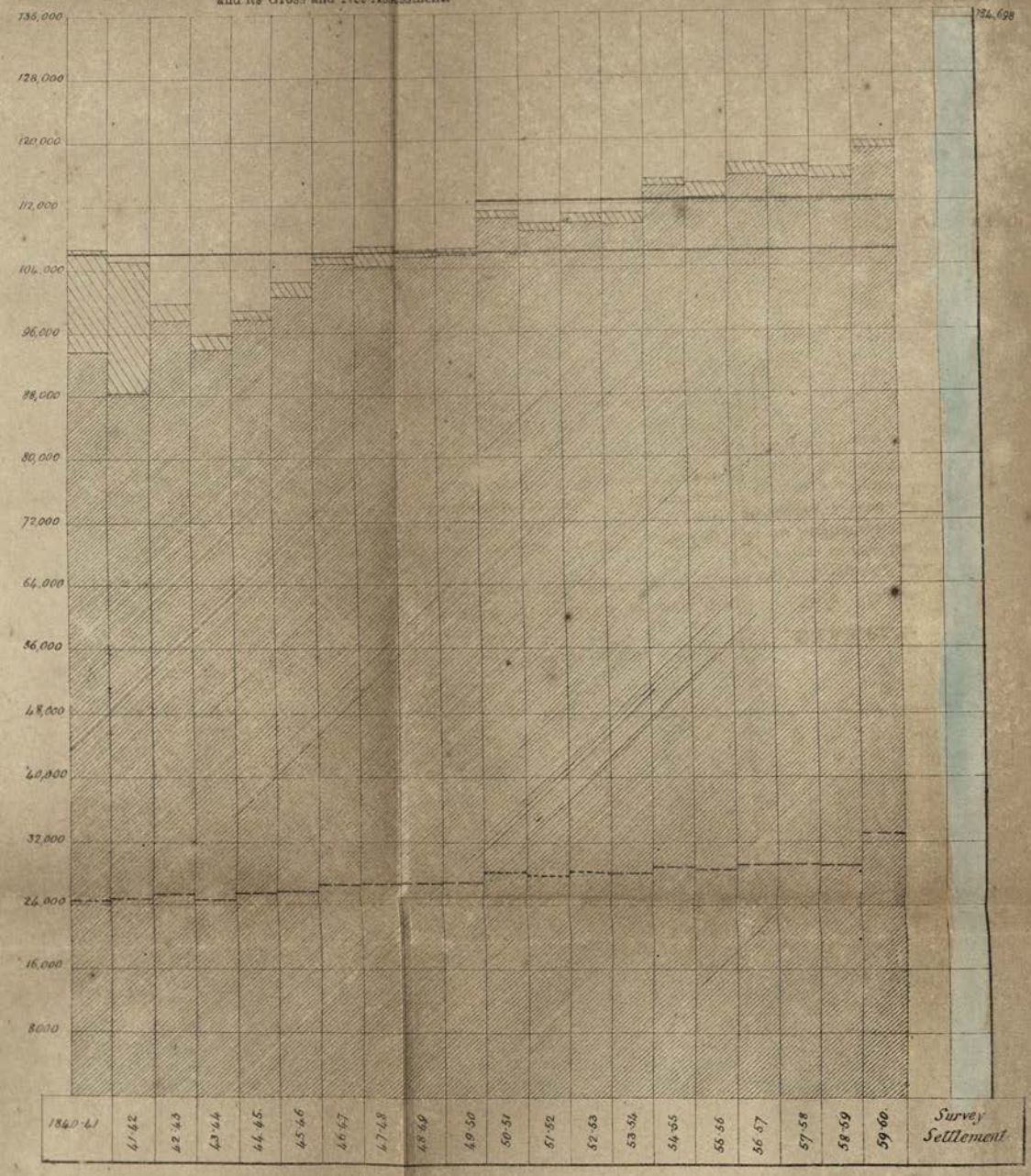
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1859/60*

Cultivated Acres	....	*18.735*
Assessment thereon	Rs.	*68.991*
Actual Realizations	,,	*68.223*
Remissions	..... ,,	*768*

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 195 Villages of BHEWNDY TALOOK and its Gross and Net Assessment.



EXPLANATION

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicates the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces being the amount of Remissions.

3. The *Horizontal Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Black* Lines mark the average Net Rental for *20* and *10* years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1859/60*

Cultivated Acres	*33.110*
Assessment thereon Rs.	*118.784*
Actual Realizations ...	*117.859*
Remissions	*925*

9. The Survey rental for the whole talooka, including waste, is Rs. 134,930, and judging from the eagerness with which lands have been taken up for cultivation in the other revised districts, there is every probability of its revenue being raised to within a small figure of that sum in the course of a very short time.

S. MANSFIELD,
Revenue Commissioner, N. D.

No. 976 OF 1861.

REVENUE DEPARTMENT. *Dated Bombay Castle, 28th February* 1861.

To the REVENUE COMMISSIONER, N. D.,

The SUPERINTENDENT REVENUE SURVEY and ASSESSMENT,
Tanna and Rutnagherry.

Copy of the Resolution passed by Government on the foregoing Documents.

Captain Francis to be informed that the settlement described by him is considered very satisfactory, and is fully approved.

A. D. ROBERTSON,
Acting Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

NIZAMPOOR PETTA OF THE TANNA COLLECTORATE.

No. 44 of 1862.

From Major J. Francis,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnaghery.

To R. Grant, Esq.;
Sub-Collector, Colaba.

Camp Dapoolie, 21st January 1862.

Sir,—I have the honour to submit a Report upon the rates of assessment that I purpose introducing into the villages of the Nizampoor Petta, forming one of the Mahalkurry's Divisions of the Rajpooree Talooka.

2. The petta, which occupies the eastern corner of the talook, is enclosed by a semicircle of hills formed by the Syhadree Ghauts, and by an extensive chain of hills projecting from the former range. These hills form its eastern and northern boundary. It adjoins the villages of the Mamlutdar's division on the west, and stretching out in a comparatively open valley extends to the Ryghur Talook on the south. The interior of the district is interspersed with numerous small hills, which render the surface of the country undulating throughout, and exceedingly rough in some parts.

3. When Nizampoor was ceded to us by the Peishwa, it contained but 83 villages. But three, received from the Punt Sucheo in an exchange of territory with that Chief, were added to the division in 1829-30, and three were added at the lapse of Angria's State in 1844-45, making 89, which is the number of villages now under the Mahalkurry's charge. One of these is held in inam, half the revenues of seven are alienated, the remaining 81 being Government villages. My proposals will include the partly alienated as well as the Government villages, as the annual jummabundy of the former is made by us, so that there are altogether 88 villages to which the Survey rates are to be extended.

4. No revision of the assessment of this division has been made by our Government. The land measurements shown in the accounts are those of a "Pahanee," said to have been made in 1784-85 by one Govind Rao, the Mamlutdar of Rajpooree. His assessment, which was fixed in grain, has been continued in that form, the revenue payable on account of it being fixed on the annual 'tusser," or commutation system. The recent survey by my Department has disclosed some very large increases in the area of rice land, caused by the formation of new lands since the former survey was made.

5. The road from Nagotna to Mahableshwur, which passes through some of the villages on the western side of the district is the only road available for cart traffic. A branch line, formed for the purpose of connecting the town of Nizampoor with the above mentioned road in the direction of Mhar, is now being constructed under the Mahalkurry's supervision. The credit of opening out a portion of this division to cart traffic is due to the late Sub-Collector, Mr. Scott, by whom this branch road was projected and marked out. I fear however there is but little chance of his line being extended beyond its present length about six miles, for the interior of the district is too undulating to admit of the construction of cart roads except at an outlay out of proportion to the advantages to be gained. There are numerous tracks suited for pack bullocks, by which the produce of this district can be taken to market.

6. The town of Roha, distant about 7 or 8 miles from some of the western villages, is the chief market for rice; a portion of that produce is carried to Gorehgaom and Mhar from the southern part of the division, and a smaller portion from the villages under the ghauts finds it way to the Poona market by the Pimpree Ghaut, but the road is so bad that this line is but little used. There is a market at Nizampoor itself, but very little grain however is sold there, the great bulk of the produce being taken to the markets above mentioned.

7. It will be evident that a district of this kind without roads, and with no market within its limits, can bear but a low rate of as-

sessment. Some portions of it however are much better off than others in regard to distance from market, and facilities of carrying their produce there. The villages near the Mahableshwur road are in the most favourable position. They are generally nearer to the Roha market than the rest, and have the advantage of the above mentioned road for cart traffic. I have therefore selected them for my first group of villages, to which I propose applying a maximum rate of Rs. 6 for rice lands. I have brought Nizampoor and a few villages round it, to which Mr. Scott's road is accessible, into the same group. for the other part of the district I have fixed maximum rates of Rs. 5, Rs. 4, and Rs. 3. The first being for villages bordering on the Rs. 6 group. The last for those under the Syhadree Ghauts, and the intermediate rate of Rs. 4 for the villages in the intermediate position between the two preceding groups.

8. You will observe that there is a reduction of 100 per cent. between the rates for the ghaut villages and those near the Mahableshwur road. But from my experience in the assessment of jungly villages, I am persuaded that such a reduction is called for. The rough nature of the country in this case, the distance from market, bad climate and injury to crops from wild animals (wild pigs do a great deal of damage to rice crops) are elements seriously affecting the value of land in such localities, and a reduction of cent. per cent. is not too much to place villages of such a character upon a rateable equality with such as those classed under my first group.

9. For the Nagotna Petta, which adjoins the Nizampoor Division, my maximum rate was Rs. 6 for the villages distant from that market, and Rs. 7 for those near it. The best villages of Nizampoor are about on a par with those of Nagotna described above, as distant from that market, and should therefore have a similar rate of Rs. 6. The settlement has not been introduced long enough into the latter division to show the result of the measure, for several of the villages belonging to it, held on the khotee tenure, were not assessed till last year, but from the demand for land which has taken place since the settlement was carried out, I have every confidence in the working of the rates in that case, and *a fortiori* in their suitability to the division under report.

10. The petta contains a small extent of rubbee land, but it is of an inferior kind, and generally not suited to the cultivation of the better kinds of products grown on such lands in other districts. A maximum rate of Rs. 1 per acre is all that I could venture to propose for such cultivation.

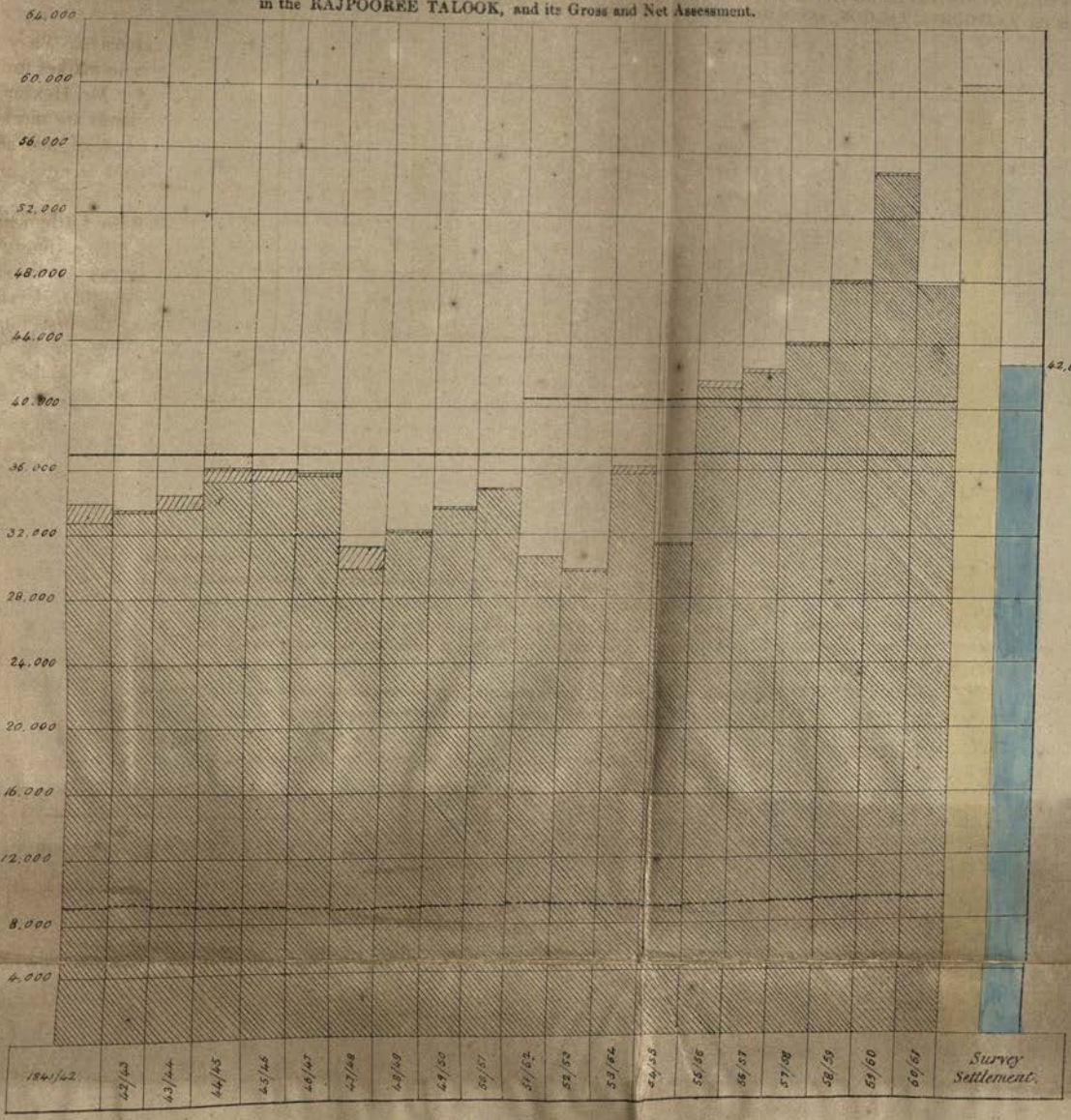
11. The wurkus lands on the other hand are extensive. They are valuable however for cultivation only, as there is no market for the sale of grass anywhere within reach of the district. Mr. Hexton reports that there are three villages in which these lands are more than ordinarily productive. For these I propose a special rate of six annas per acre, and for the rest of the district a rate of four.

12. In no district in the collectorate to which the settlement has been extended have I had to bring to notice such large fluctuations in the revenue, as the history of the past twenty years' collections in Nizampoor exhibits. The diagram, I should observe, is complete for the above mentioned period. During the first four years of the series (from 1841-42 to 1844-45 inclusive) there were but 85 villages in the division, as the three that lapsed by Angria's death (as explained in paragraph 3) did not come into our possession till 1845-46. I have, however, added the annual value of their revenue to the amount of the preceding five years' collections, as to make the return in the diagram complete for 88 villages for the whole period of 20 years. *This* you will find is in accordance with the rule laid down for such cases in the instructions in the Joint Report.*

* See paragraph 72, page 24, of revised edition.

13. The great fluctuations in the revenue alluded to in the preceding paragraph have been caused almost entirely by the difference in the amount of the annual commutation rate; Nizampoor, as has been explained, being one of the districts in the collectorate in which the assessment is shown in grain; the money value, or revenue payable on account of the latter being fixed annually upon a consideration of the bazar price of grain. The two years of 1852-53 and 1859-60 present a striking instance of the fluctuations to which this system gives rise. The following being the revenue collected in each year:—

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 88 Villages of NIZAMPOOR PETTA in the RAJPOOREE TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.
2. The summit of the *Darker shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.
3. The *Broken* Lines show the extent of Cultivation in Acres for each Year.
4. The *Horizontal Thick* Lines mark the average Net Rental for 20 and 10 years.
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1860/61*

Cultivated Acres	*9470*
Assessment thereon Rs.	*47783*
Actual Realizations ...	*47783*
Remissions	*0*

Years of	Collections on account of Rice Land.	Collections on account of Rubbee and Wurkus Land.	Total of both.
	Rs.	Rs.	Rs.
1852-53	24,684	5,067	29,751
1859-60	47,829	6,935	54,764
Increase in 1859-60	23,145	1,868	25,013

From this it will be seen that the collections on account of rice land on about the same cultivated area were, in 1859-60, nearly double those of 1852-53. The commutation rate was only Rs. 8* per khundee in the latter case, whereas it was fixed at Rs. 22 in 1859-60. The correspondence on your records will show that the Collector and Revenue Commissioner considered the Sub-Collector's rates much too high in the latter case, and the difficulty that was experienced in getting in the revenue may be taken as evidence of the correctness of these officers' opinions. I know also from inquiry that a large number of dhara holdings were mortgaged in the season to raise the money required for the year's rent. It is to be feared many of them have passed for ever into the hands of the Soucar—for it is seldom, we know, that a ryot can free himself from debt when once fairly in the Soucar's books.

* See statement of the tussur rates of the last ten years in the Appendices.

14. The circumstances above mentioned are conclusive in my opinion that this district could never pay the large revenue of 1859-60. On the other hand, I am equally certain that it can pay more than it did in 1852-53, as that year's revenue by no means represents a fair assessment. The rate was lower in the latter year than it should have been with reference to Bazar prices. The Sub-Collector was induced, I believe, to fix it lower in consequence of a report (greatly exaggerated however) that the grain had been damaged by a heavy fall of rain that occurred at harvest time.

15. An average of several years' collections of a district managed upon this plan is perhaps a fair index of what it can pay. I think however it would be unsafe to trust entirely to returns of revenue realized on such a capricious system. Results of the kind may be taken as collateral evidence of the fairness of rates based upon general principles that have been successfully worked out in other cases. What I mean by this is, that I should not think of departing from the comparative standard of rates being generally carried out in the province, were it found that they would not yield a revenue equal to past collections under the commutation system.

16. The foregoing remarks are not however applicable to the present case, for the proposed assessment shows rather favourably when compared with past payments, as will be seen from the following statement:—

	Rice.	Rubbee.	Wurkus.	Total.	Waste.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Annual average collections of the past ten years	34,692	313	5,559	40,564	No record.	40,564
Survey assessment at proposed rates on area under cultivation	31,470	632	4,408	36,510	6,309	42,819
Increase.....	..	..	..	..	..	2,355
Decrease.....	3,222	..	..	4,054	..	..

There is a decrease of above Rs. 4,000 as shown above, when the assessment on the cultivated area is compared with the past ten years' average collections, but the assessment, as shown in the statement, does not correctly represent the amount of actual realizable revenue. The value of the waste land of khotee villages (of which there are a large proportion) should be added, as the full assessment is collected in such cases. We may safely include the assessment of the waste in our contrasted statement, and this gives an increase of about Rs. 2,000 on past payments.

17. If however we compare the Survey assessment, including waste, with last year's revenue, it will be seen that there will be an immediate reduction of about Rs. 7,000* The commutation rate was high last year, being Rs. 18† for rice. I am therefore of opinion that a reduction of about 15 per cent. upon a revenue resulting from such a rate is by no means too much for such a district.

	Rs.
* Revenue of 1860-61	47,783
Assessment on present cultivation	40,690
Difference	7,093

† The assesment calculated at this rate amounts to nearly Rs. 9 per beegha.

18. The assessment is of some importance, as this is the first entire district to which the plan of settlement sanctioned for khotee villages (partially introduced in Nagotna) is to be extended. The orders of Government on this important subject shall receive my earnest attention: and I trust the experience gained in this case will lead to a successful working out of the plan specially devised for khotee villages.

19. The usual measurement and classification test returns are embodied in the appendices, the latter operation was executed last year under Mr. Hexton's experienced supervision, but six years have elapsed since the district was measured.

20. To enable me to complete the settlement work in hand this year, it will be necessary to commence the jummabundy of this district in the first week of March, I beg therefore you will submit these proposals without delay, in order that I may obtain sanction to the measure by the time named.

I have the honour to be, &c.,

J. Francis, Major,

Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

Measurement Test Statement.

Name of Talook.	Year.	No. of Fields Tested.	Fields in which the per centage error was within										Errors above 10 per cent.	
			1	2	3	4	5	6	7	8	9	10		
Rajpooree....	1855-56	606	323	158	75	19	16	3	6	1	1	2	2	

J. Francis, Major,
Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry.

Nizampoor Petta, Talooka Rajpooree.

Classification Test Statement.

Name of Assistant.	No. of Fields Tested.	Result. Errors within.						Average Errors.
		Pies. 3	Pies. 6	As. p. 1 0	As. p. 1 6	As. p. 2 0	As. p. 2 6	
C. Hexton, Esq.	2,163	379	1,025	599	129	28	3	6 pies.

J. Francis, Major,
Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry.

STATEMENT *showing the "Tussur" or Commutation Rates fixed annually for the Nizampoor Petta during the last ten years.*

Years of	Rates fixed for								
	Rice.			Naglee.			Warea.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1850-51	11	0	0	14	0	0	12	0	0
1851-52	8	8	0	12	0	0	8	8	0
1852-53	8	0	0	12	0	0	10	0	0
1853-54	12	0	0	15	0	0	13	0	0
1854-55	9	0	0	12	0	0	8	8	0
1855-56	15	0	0	16	0	0	13	0	0
1856-57	15	0	0	18	0	0	15	0	0
1857-58	16	0	0	19	0	0	16	0	0
1858-59	18	0	0	21	0	0	18	0	0
1859-60	22	0	0	27	0	0	22	0	0
1860-61	18	0	0	23	0	0	20	0	0

J. FRANCIS, Major,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

No. 293 OF 1862.

From J. R. MORGAN, Esq.,
Collector of Tanna,

To S. MANSFIELD, Esq.,
Revenue Commissioner, N. D.

Tanna Collector's Office,
Dhanoo, 15th February 1862.

SIR,—In forwarding the accompanying Report from Major Francis, on the rates of assessment proposed for the Nizampoor Mahalkurry's Division of the Rajpooree Talooka of the Sub-Collectorate, I have the honour to request your early consideration of

No. 44 of 21st January 1862, forwarded with Memo. No. 81 of the 7th instant, by Sub-Collector, received by me on the 13th idem.

the subject, and that the Government sanction may be obtained at an early date to enable the Superintendent to commence the jummabundy of this district as proposed in the concluding paragraph of his Report.

2. The first six paragraphs of the Superintendent's Report describe the features of this district, the market towns, &c., and call for no remarks. It will be seen from the 7th paragraph, that Major Francis proposes to divide this district into four groups of villages, the maximum rates for rice land for each group being—

1st	class	Rs. 6
2nd	ditto	„ 5
3rd	ditto	„ 4
4th	ditto	„ 3

And the reasons which have induced Major Francis to fix on these rates have been explained in the two following paragraphs, and appear to me to be conclusive.

3. The rates proposed for rubbee and wurkus land are respectively one Rupee per acre for rubbee, and six and four annas for wurkus.

Paragraphs 10 and 11.

4. The large fluctuations in the amount of revenue alluded to by Major Francis in the 12th and following paragraphs can well be conceived, and are, I think, satisfactorily accounted for, if we take into consideration that the "tussur" rates during the last ten years fluctuated between Rs. 8 and Rs. 22.

5. I fully agree with Major Francis, that the rates of 1859-60 must have pressed heavily on the ryots, and that the revenue realized according to old system can hardly be taken as a fair criterion of the amount that the district can pay.

6. On referring to the statement showing the tussur rates, it appears that for the eight years from 1850-51 to 1857-58, the average commutation rate was about Rs. 11-13-0, whilst for the three following years the average was nearly Rs. 19-4-0.

1858-59	18	0	0
1859-60	22	0	0
1860-61	18	0	0
3)	58	0	0
	19	5	4

7. In the 16th paragraph the results of the proposed rates of assessment compared with average collections during the last ten

years have been shown, from which it appears that there will be an increase of above Rs. 2,000 on the total culturable area, and a decrease of above Rs. 4,000 on area under cultivation.

8. The following table shows at a glance the payments under present system according to jummabundy of 1860-61 contrasted with proposed Survey rates :—

	Present System 1860-61.	Survey Rates.	Increase. According to Survey Rates	Decrease. According to Survey Rates
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rice	41,113 0 0	31,470 0 0	....	9,643 0 0
Rubbee	324 0 0	632 0 0	308 0 0	....
Wurkus	6,346 0 0	4,408 0 0	....	1,938 0 0
On waste lands.....	....	6,309 0 0	6,309 0 0	....

9. I have no personal knowledge of this district, it being in the Sub-Collectorate and under the revenue management of the Sub-Collector ; but as the rates proposed by Major Francis for this district are similar to the rates sanctioned for the neighbouring district of Nagotna for similar description of land, I beg to recommend that the proposals now made by the Superintendent be sanctioned.

I have the honour to be, &c.,

J. R. MORGAN,

Collector.

No. 777 OF 1862.

REVENUE DEPARTMENT.

From B. H. ELLIS, Esq.,
Revenue Commissioner, N. D.,

To the Honorable A. D. ROBERTSON,
Acting Chief Secretary to Government, Bombay.

Tanna Districts, Camp Oomergaum,
7th April 1862.

Introduction of revised rates of assessment in the Nizampoor Petta of the Rajpooree Talooka.
From Collector of Tanna, No. 293, dated 15th February 1862, with a report from the Superintendent Survey, Tanna, No. 44, dated 21st January preceding, and accompaniments.

SIR,—I have the honour to submit, for the purpose of being laid before Government, the correspondence marginally noted.

2. These papers were received in this office on the 22nd February last, and on the same day Mr. Mansfield wrote to Major Francis as follows :—

No. 439.

"2. The rates you now propose are very much less than those hitherto paid, and I am unable to decide on their suitableness without being furnished with any particulars of the excess of land, as regards rice, beyond what the ryots were given credit for, discovered by the Survey measurements."

No. 162, dated 4th March 1862, received on the 10th idem.

3. To this Major Francis replied as follows :—

"* * * You will find that the old beegha measurement, which, as explained in the Report,* is the record of the survey or pahanee of 1784-85, is a very inaccurate record of the present area of rice land. In one case (villages of Kosimbleh) the area by present measurement is about eight times that of the old survey, taking acres

* Paragraph 4.

and beeghas as similar measures of extent. In others it is four and five times in excess. The mamool assessment upon the recorded beeghas amounts in one case to Rs. 19-9-2 per beegha, in another it is above Rs. 13, and in several instances above Rs. 10 per beegha.

"4. The revenue realized has not, of course, been paid upon the above mentioned extent of land, but upon the area found by the recent survey. No deduction therefore can be drawn from results based upon the old measurement. The comparison with present measurements shows, however, that the ryots have been holding about four and a half thousand acres of land in excess of the recorded area of their holdings.* These are 'the large increases in the area of rice land caused by the formation of new lands since the former survey was made,' alluded to in my Report,† and without which the district could not have paid the revenue that has been realized from it. Last year's collections amounted to Rs. 8-6-10 upon the beegha."

* Vide Statement.

† See paragraph 4.

"7. The rice lands of the district upon the whole are inferior to those of any other district that I have settled. There is no market within the limits of the district itself, and there are no roads out of it to the great markets of Roha and Goregaum. As a proof that the expense of carriage is very heavy, I may mention that the khotes have petitioned to have their payments from the ryots all in cash, in place of part in grain and part in cash, as in the settlement made at Nagotna. This may be taken too as a proof that the proposed assessment, which is generally known, owing to the survey soadhs having been sent to the Mamlutdar's office for the preparation of the papers for the jummabundy, is not considered light by them, for if it were so, they of course would have preferred grain payments as being more profitable than cash ones, that is to say a Rupee of the proposed assessment of this district is more valuable than a maund of rice, that being the rate at which the Nagotna payments were calculated."

4. The explanation appearing to be satisfactory, Mr. Mansfield, on the 11th ultimo,* authorized the settlement of the district in anticipation of the sanction of Government. There was no alternative, inasmuch

* No. 584.

as the case scarcely admitted of time for a reference to Government, it was necessary to commence the jummabundy in the early part of last month,* in view to Major Francis being enabled to take up the settlement of the Bassein Talooka, which is to be brought under Survey assessment before the close of this season. The proposed settlement having thus received the approval of my predecessor, all that remains for me to do is to submit the papers for the consideration of Government.

* Major Francis' 20th paragraph.

5. The district settled is one of the sub-divisions of the Rajpooree Talooka, forming a Mahalkurry's charge: it is much intersected by hills, which render cart traffic throughout quite impracticable. The only good road in the district is that leading from Nagotna to Mahableshwur, and this is available to only a few villages in the western side. Six miles of road are now being constructed to connect the town of Nizampoor with the Mahableshwur road. It was projected by Mr. Scott, the late Sub-Collector of Colaba, one of the few officers who take interest in improving the communications of their district. Nizampoor is moreover indifferently situated with reference to general marts, so that its produce has to be conveyed a long distance for sale.

6. Hitherto the revenue of the Nizampoor Petta has been annually settled on the tussur or commutation system, the money value of the grain receivable as revenue being fixed each year with reference to the prices ruling in the market. The villages are, for the most part, held on the khotee tenure, and the settlement introduced is similar to that sanctioned for the Nagotna Petta of the Sanksee Talooka, with the slight modifications pointed out by Major Francis. The rates fixed for rice lands are as per margin. The rubbee lands are not of any importance, and have been rated at Rs. 1 per acre. There is a good deal of wurkus land culturable, but owing to there being no market at hand, not available for grass crops. In three villages however the lands of this description are stated to be more than ordinarily productive, and have been assessed at 6 annas per acre, for the remainder the usual rate of 4 annas has been adopted.

1st class	Rs.	6	per acre.
2nd do.	„	5	do.
3rd do.	„	4	do.
4th do.	„	3	do.

7. The financial results of the settlement may be deduced from the following statement :—

No of Villages.	Average of the Collections for ten years.	Payments for 1860-61 under present settlement.				Assessment according to proposed rates, 1860-61.				Survey Rates on Waste.	Total Survey Kumal.
		Rice.	Rubbee.	Wurkus.	Total.	Rice.	Rubbee.	Wurkus.	Total.		
88	34,681	41,113	324	6,346	47,783	31,470	632	4,408	36,510	6,309	42,819

8. The figures are based upon the jummabundy of 1860-61. Comparing only the realizations from the area under cultivation in that year, the proposed rates show a decrease of Rs. 11,273, but this does not represent the actual state of things; for, under the old system, the khotes' payments included the revenue derivable from waste lands. The amount leviable thereon under the Survey assessment is Rs. 4,180, so that the decrease is reduced to Rs. 7,093 or about 15 per cent. on the whole. Contrasted with the average of the collections of the past ten years however, the new settlement results in an increase of Rs. 126.

9. I am of opinion that Government have every reason to be satisfied with this result. The only point in the settlement which in my mind is at all doubtful, is the substitution of full payment by the ryots in cash for the arrangement under which in Nagotna they agreed to pay a portion in cash and a portion in grain.

Paragraph 7 of Major Francis' letter quoted above in paragraph 3.

10. Under the latter plan any unusual fluctuation in the prices of grain was borne partly by the khote and partly by the ryots. If the whole payment be in cash, the ryot may some day be called on to bear a heavy loss, and I have my doubts whether the ryots of those khotee villages are yet in a position to incur the risk involved.

The greatest care therefore should be taken not to accede too hastily to petitions for this modification; only when both khotes

and ryots demand it, should payment be wholly in cash; and I would suggest that Major Francis be informed that Government trust to his explaining fully to the ryots the effect of their abandoning the privilege of paying a portion in grain. The very fact of the khotes' desire for the alteration shows that it has advantages by which they would benefit at the expense of the ignorant ryot.

I have the honour to be, &c.,

B. H. Ellis,

Revenue Commissioner, N. D.

No. 1639 of 1862.

Rev. Depart. *Dated Bombay Castle, 24th April* 1862.

To the Revenue Commissioner, N. D.

Copy of the Resolution passed by Government on the foregoing Documents.

The new settlement when applied to the cultivation of the past year (1860-61), together with the revenue derived from waste lands in khotee villages, shows, as compared with the payments made under the existing settlement, a decrease of Rs 7,093,* whilst it shows an increase of Rs. 126† on the average of the past ten years' collections; as the commutation rates were in three of those years very light,‡ and were heavy only in two years, and oppressive only in one, the settlement may be looked upon as representing fairly the capabilities of the district, and by no means an unfavorable one to the khotes and cultivators. The Governor in Council is therefore pleased to sanction it.

* See paragraph 17 of Major Francis' report.

† See paragraph 16 do.

‡ 1851-52. Rs. 8½.
1852-53. Rs. 8.
1854-55. Rs. 9.

2. For the above reasons, His Excellency in Council, however, does not share the doubts entertained by the Revenue Commissioner with regard to the cultivators in the khotee villages

being able to bear the cash payments fixed for them in lieu of the part payments in kind under the old settlement.

3. Major Francis will, His Excellency in Council concludes, hereafter submit to Government a detailed report, showing the arrangements entered into between the khotes and their tenants, in the division which the settlement, for which sanction is applied for in those papers, embraces.

J. B. PEILE,
Acting Under-Secretary to Government.

No. 490 OF 1862.

From Major J. FRANCIS,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry,

To F. F. ARBUTHNOT, Esq.,
Sub-Collector, Colaba.

Poona, 19th July 1862.

SIR,—Having been directed in paragraph 3 of Government Resolution No. 1639, dated 24th April last, to report the manner in which the settlement, sanctioned for the Nizampoor Petta was carried out in khotee villages, I beg to submit the following explanation upon this part of the settlement. But before entering into a discussion on this subject, it is necessary that I should explain a few modifications that I have made in the rates originally submitted.

2. It will be seen by reference to paragraph 11 of the original Report,* that I proposed for three villages a maximum rate of 6 annas for wurkus lands—their reputed superiority to lands of the same description in the other villages of the district being the reason assigned for this increase of 2 annas on the ordinary wurkus rates of 4 annas. The khotes and ryots of the villages concerned complained, however, that this 6 anna rate was too high, and upon this I personally examined the lands of one village, and am satisfied from what I saw, that although the lands of the villages referred to are decidedly better than the ordinary wurkus lands of the district, there is not that marked difference in fertility that would warrant

* No. 44, of January 1863.

so large an increase as 50 per cent. on the rates of the latter. I consider that a 5 anna rate, which will be an increase of about 25 per cent. on the rates of other villages, will be a fair sum to impose. I explained this reduction to the khotes and ryots, and as they are satisfied with the modified rates, it remains for me to solicit sanction to their final adoption.

3. There are four villages adjoining the ghauts, for which I have substituted a rate of 3 in place of 4 annas. The rough and jungly character of the lands required such a reduction to be made.

4. It appeared to me that the reduction in the assessment of the rice lands of a few villages, made by the proposed rates, was more than is needed, and as it seemed from enquiry that the villages concerned might from their general capabilities and position be raised a class in the scale of rates, I adopted that plan of raising their rates. The following statement shows the villages of which the rates have been raised in this manner, and the increase thus made in their assessment.

Names of Villages.	Rice Land Rate and Assessment as originally proposed.		Rate and Assessment afterwards adopted.		Increase.
	Rate.	Assessment.	Rate.	Assessment.	
Ghurosee	4	171	5	214	43
Dalghur	5	224	6	269	45
Titweh	4	131	5	162	31
Soorweh	5	578	6	698	120
Duggerwarra	5	48	6	58	10
Ruvvajah	5	348	6	417	69
Oomurdee	4	327	5	407	80
Bullay	5	314	6	379	65
Gangowlee	5	309	6	395	86
					549
Deduct—					
Reductions made in Assessment of Wurkus Land	....	....	....	....	208
Total increase in original proposals	....	....	....	....	341

5. The general result of these several changes in the rates originally submitted is shown by the foregoing statement to be an increase of only Rs. 341 to the total assessment of the division. A small increase of this kind, I need scarcely remark, can have no appreciable effect on the revenues of the district generally, but as the several changes made will lead to a more equitable distribution of the assessment on individual villages, it is desirable that they should be made on that account.

6. With regard to the khotee villages. The Nagotna plan of settlement was generally adhered to. In place, however, of the ryot's payments to the khote being fixed partly in grain, as in that settlement, an entire cash payment was substituted. The khotes and ryots particularly requested this mode of payment to be introduced. I think it is calculated to make the ryots more independent of the khote; for when the latter collects his rents in grain, there is always the chance of his taking more than the proper quantity by chousing in the measurement of the grain, or taking some of the extra cesses which existed under the old system. But under a cash payment the khote will be little more than a tullatee collecting rents at fixed periods, and having no control over the ryot's grain.

7. On the other hand the plan of having the ryots' payments entirely in cash is no doubt open to the objection that the Revenue Commissioner has pointed out in the 9th and 10th paragraphs of his letter* on review of the Report. Any unusual fluctuations in the price of grain, as he observes, is borne partly by the khote and partly by the ryot, when the latter's payments are made partly in grain. But where they are entirely in cash he has to bear all the loss of any sudden fall in the price of grain that may occur during the period of the lease. I fully admit the force of this reasoning, but there are considerable advantages in cash payments, and where both parties, khote and ryot, wish for them, as was the case in this district, that of itself furnishes a good and sufficient reason for their adoption, and Government,† moreover, have instructed me to carry out this plan under such circumstances (see paragraph 18). The district will serve as a test of the system, and be useful

* No. 777, dated 7th April 1862.

† See Resolution No. 3765 of 1861.

in this manner as a guide for us in future settlements between khote and ryot.

8. The khote has been allowed a profit of 50 per cent. on rice and of 33 per cent. on wurkus lands. In Nagotna he was allowed 50 per cent. on both. But considering that the crop in wurkus cultivation is somewhat uncertain, and the return to the ryot for his labour comparatively less than in the case of rice land, I think it but fair that a lower scale of profit should be fixed for the former description of land. The khotes agreed to the terms here mentioned, and being satisfied from my own experience of the fairness to both parties of this scale of profit for wurkus lands, I strongly recommend its adoption in future cases.

9. Neither khotes nor ryots being in favour of clauses 12, 13, and 14* of the Nagotna form of agreement, relating to the terms on which lands improved by the khote or ryot may be resigned, I omitted these clauses from the agreements made in this case. But with the exception of one or two other trivial alterations the Nagotna form of lease was adopted.

* See accompaniment to Superintendent's letter No. 218, dated 26th April 1861.

10. I regret to report that the khotes of two villages have lately refused to sign the lease. They agreed to sign at the time the settlement was being introduced, but the Mahalkurry has just reported their refusal, which is given in writing. In one case the lands of the village are all held on the dhara tenure. The khote in such cases gets no profit, his rent being restricted to the levy of the survey assessment. The parties to whom the khoteship belongs state that as they derive no profit from the village, they decline undertaking the management under the settlement, unless an allowance be made them specially for that purpose. There are many villages of this kind in the Rutnagherry, and some few also in the Tanna districts. It is necessary, therefore, to consider carefully what arrangement should be made where villages of this kind are relinquished, for many such cases are likely to be met with. As there are several tullatees in this division, the village in question may be made over to the suzza it adjoins without any increase of pay being given to the tullatee. It would, however, I think, be found very incon-

venient to carry out this plan as a general rule, as isolated cases of villages refusing the settlement may be met with, and to put in a tullatee in all such cases would be a very expensive plan. I think it will be more economical, as a general rule, to continue the khote, giving him the same scale of allowances for management and collection that we allow the patel in a Government village. I have made no settlement in this case, but have informed the khote that until orders are received he must continue to manage the village as heretofore. As a temporary measure, perhaps it will be better in this case to put the villages under a tullatee, warning the present holders that their rights are extinguished, but that Government does not recognize their claim to allowances assigned to the village officers in khalsa villages.

11. The other case of refusal is on the part of the khote of a village situated on the top of the ghauts quite isolated from the district, being in fact properly in the Deccan. His refusal has originated chiefly in my declining to give him the right of cultivation in a hill number of about 600 or 700 acres, containing a good deal of jungle wood, which is very useful as supplying fuel for charcoal-burners who annually come to this village. It is desirable to keep these parties out of the jungles any where near Poona, and where isolated spots not approachable by carts are found suited for their purposes, such as the jungle of Koombah, it would be bad policy to give out such spots to cultivation.

12. This village is one of those of which I have reduced the rate originally proposed. I have personally inspected it, and the assessment fixed seems to me to be a fair payment for the village. It would be better to have such an isolated spot let out to a khote instead of being managed by Government, as no supervision can be exercised over a village approachable only by a difficult ghaut. I have suggested the attachment of this village in accordance with Government instructions, but upon the order for carrying out this measure the present khote should not come forward and take it up on the terms of the settlement. I would suggest it to be offered to any other party willing to take it on such terms.

13. I think I am justified in stating that the settlement was well received. My Assistant, Mr. Hexton, too, who was employed

in the classification of the adjoining district, the Tulleh Petta, and had a good opportunity of learning the feelings of the people, assures me that the measure is favorably spoken of in that district by both khotes and ryots.

14. There will, I apprehend, be little difficulty in carrying out the settlement in the other khotee districts. Modifications of the plan will probably be required, but these can be made as circumtances may indicate to be necessary. I consider however that it is of great importance that the measure should be backed by the force of a legislative enactment as soon as practicable. It would be difficult to deal with any breach of the agreement, or even to enforce the settlement in the present state of the law. The debated point,* moreover, as to whether Government can legally resume a khotee village, which can be settled only by recourse to legislation, is a further and still stronger reason in favor of such a measure. The draft Act which accompanied my former Report on this subject, would, I think, be suitable with a few alterations.

* See Despatch from the Secretary of State forwarded with Memorandum from the Revenue Secretary, No. 637, dated the 18th February 1862.

15. With regard to the several modifications of the original rates herein submitted for sanction I ought perhaps to explain that I had seen but little of this district at the time my Report was written. I had but just returned from England, and had not an opportunity of visiting the district at that time. I have since however seen a good deal of it whilst the settlement was being introduced, and from the knowledge thus gained, I am satisfied that the re-distribution of villages to the different classes of rates herein recommended would produce a more equitable distribution of assessment than would be effected under the classification of them originally submitted.

I have the honour to be, &c.,

J. Francis, Major,

Superintendent Revenue Survey and Assessment,

Tanna and Rutnagherry.

No. 2108 of 1862.

Revenue Department.

To the Honorable A. D. Robertson,
Acting Chief Secretary to Government, Bombay.

Poona, 26th August 1862.

Sir,—I have the honour to submit a Report No. 490, dated 19th ultimo, from Major Francis, Superintendent Revenue Survey, Tanna, on the subject noted in the margin.

Revision of assessment in the Nizampoor Petta of the Rajpooree Talooka.
With reference to Government Resolution No. 1039, dated 24th April 1862.

2. The Acting Sub-Collector and the Acting Collector, Messrs. Arbuthnot and E. P. Robertson, in forwarding Major Francis' Report, recommend for sanction the modifications which he has proposed in the rates authorized by the Resolution above quoted. I concur, and beg to suggest that the alteration be confirmed by Government.

3. It will be seen that Major Francis proposes to limit the khotes in all future settlements to 33 per cent. on the Survey rates in wurkus lands. The reasons for the change assigned by Major Francis are applicable to the rate fixed by the Survey officers for the assessment rather than to the proportionate rate to be levied by the khote, but the practical experience of past settlements is probably the best test, and the modifications adopted in Nizampoor will doubtless be found admissible in most other districts.

4. Regarding the villages, the khotes of which refuse to sign the leases, the Acting Collector writes :—

Major Francis' paragraph 10.

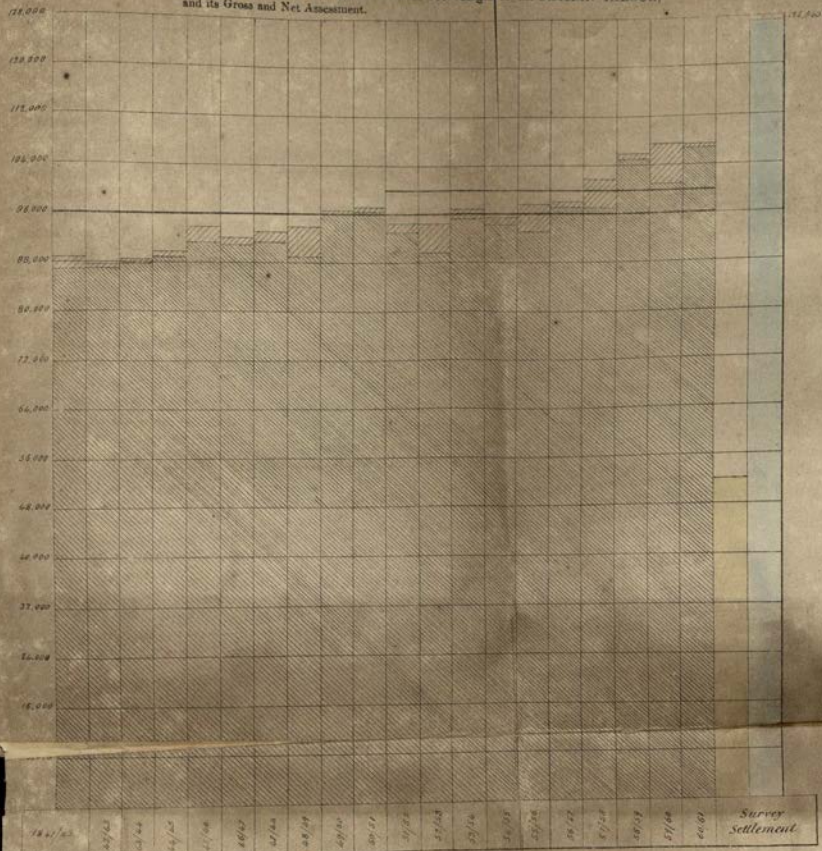
"One of these villages is held on the dhara tenure, and Major Francis recommends that the management of the village should, in this case, be handed over to the nearest tullattee. He however recommends that

in isolated cases of this description, the khotes should be left in management, receiving the same scale of allowances for management and collection that is allowed to a patel in a Government village. I can see no reason why this latter course should not be adopted in the present instance as well as in cases where the village may be isolated. It will certainly give more satisfaction than managing through a tullatee, and Government is less likely to have a suit filed against itself. The other village is situated at the top of the ghauts, and for the reasons given by Major Francis, it would be unadvisable to give the hill, the khote desires, up for cultivation. I think the course recommended by Major Francis should be adopted."

5. I do not think it would be advisable in any case to hand over the management of a khotee village to the nearest tullatee unless the village has fallen under Government management owing to the misconduct of the khote or other sufficient cause, and the refusal of the khote to do work for Government without either official remuneration or the means of making a profit, is not unreasonable. If the tullatee of a neighbouring village can undertake other duty without extra remuneration, he must be overpaid already, but it will be found that extra remuneration will be required, and when it is borne in mind that provision has also to be made for the revenue as well as the police duties of the village patelship, I think that very little pecuniary gain will result in exchange for the destruction of the ancient tenure on which such villages have been held.

6. I beg therefore to propose that the khote be allowed to retain the management with official remuneration according to the scale laid down for patels, and a contingent allowance of the same amount as is fixed in Deccan villages where there is a koolkurnee. In the event of the khote being non-resident, it would be necessary to appoint a separate police patel, and I would then deduct one-third of the allowance payable to the khote. It is probable that this proposition may have general application, as there are in Rutnagherry many villages (koolarug) in which the sub-holdings are entirely dharekurree, but for the present I submit the proposal in regard to the Nizampoor villages only.

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 100 Villages of the BASSEIN TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Thick Broken* Lines show the extent of Cultivation in Acres for each Year. (No. record of this.)

4. The *Horizontal Black* Lines mark the average Net Rental for 20 and 10 years.

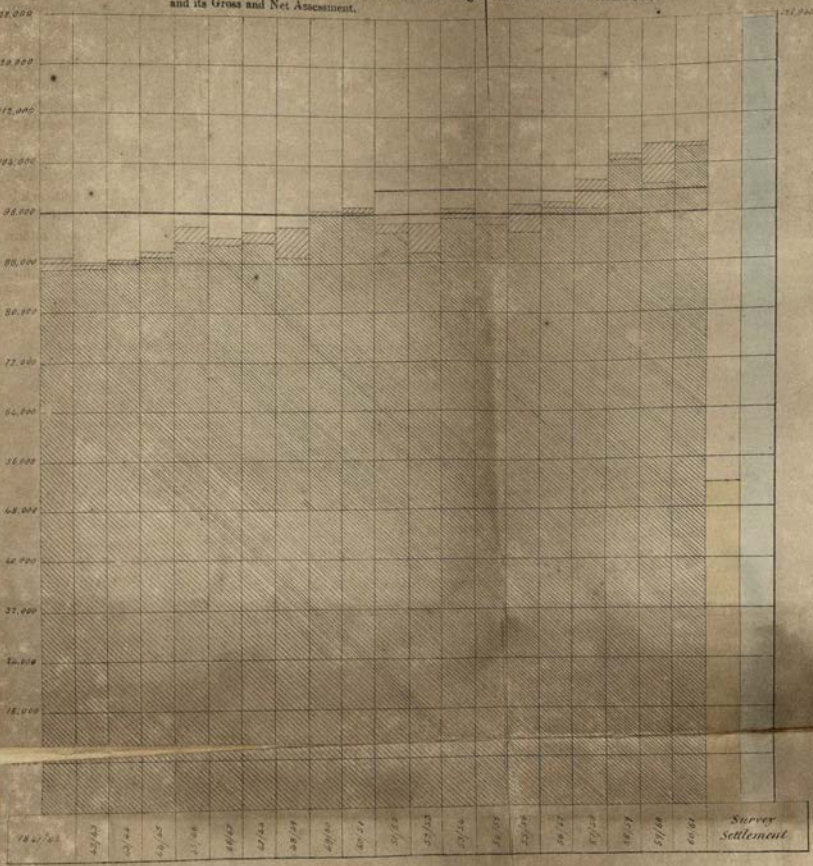
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1860/61*

Cultivated Acres	....	
Assessment thereon	Rs.	*107,135*
Actual Realizations	....	*106,440*
Remissions	.....	„ 695

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 100 Villages of the BASSEIN TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Thick Broken* Lines show the extent of Cultivation in Acres for each Year. (No. record of this.)

4. The *Horizontal Black* Lines mark the average Net Rental for 20 and 10 years.

5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1860/61*

Cultivated Acres	
Assessment thereon Rs.	*107,435*
Actual Realizations	*106,740*
Remissions	„ *695*

7. The village above the ghauts should be offered to the former khote on these terms, and if he and all his relatives refuse, their "bedawa," or deed resigning all claim should be taken, and another person should be appointed by sunnud to the khoteeship.

Major Francis' paragraph 11.

8. Regarding paragraphs 13 and 14 of Major Francis' Report, the Acting Sub-Collector, Mr. Arbuthnot, writes :—

"Major Francis, in the latter part of his letter strongly urges legislation, so that the khotee tenure and settlement may be clearly established and defined, as you are aware several khotee suits in which Government are concerned are now on the file of the Civil Court, and I would most certainly prefer that a special law should be passed at once, if such a law is supposed to be necessary, rather than that it should be passed after a decision of the Civil Court supposed to be averse to the interests of the State."

9. The Acting Collector expresses a similar opinion in the following terms :—

"The subject is one of the most urgent importance, and ought not to be delayed for a single day. Cases are now pending in the Tanna Court, and it behoves Government to take early action, and to so settle matters by a legislative enactment clearly defining the position of each party. Should the case of Jajubeebee, widow of Dawoodkhan Junglee Khan, be decided against Government, no further survey settlement with khotes can be hoped for, and endless suits will be filed against Government.

"I believe that Major Francis has the draft of a Bill ready prepared, it would be as well were this Bill introduced during the present Session."

10. The introduction of an Act in the present Session seems to me wholly out of the question, but such a Bill should be passed supplementary to the Survey Act, the preparation of which has been directed. The Home Government has already expressed an opinion that without legislation difficulty will be experienced in carrying out the settlement of khotee villages, and I

Government Resolution No. 1245, 28th March 1862.

Despatch to Government of Bombay, No. 3, dated 16th January 1862.

am convinced that it is better for all parties that the settlement which has hitherto been so successfully introduced, should be placed beyond all risk of check, and that it should receive legal sanction to enable both Revenue officers and all private individuals concerned to enforce its provisions in a Court of Law.

I have the honour to be, &c.,

B. H. Ellis,

Revenue Commissioner, N. D.

No. 3664.

Revenue Department.

Bombay Castle,
4th October 1862.

Letter from the Revenue Commissioner, N. D., No. 2108, dated 26th August 1862—Submits a report by Major Francis, Superintendent Tanna and Rutnagherry Revenue Survey, on the subject of the revision of assessment in the Nizampoor Petta of the Rajapoor Talooka in the Tanna Collectorate.

Resolution.—The modifications made by Major Francis in carrying out the settlement for the khotee villages of this petta, which had been sanctioned by the Resolution of Government No. 1639, dated 24th April last, reported in paragraphs 2, 3, and 4 of his letter, are all approved and confirmed.

Paragraphs 2 to 5 of Major Francis' Report, and paragraph 2 of Revenue Commissioner's letter.

2. The Governor in Council agrees with the Revenue Commissioner in considering the reasons assigned for the reduction made in the proportionate rate to be levied by the khotes on wurkus lands are applicable to the classification rate, rather than to the limit to be placed on the khote's demands. The arrangement is, however, so entirely in accordance

Paragraph 8 of Major Francis' Report, and paragraph 3 of Revenue Commissioner's letter.

with usage (for it is customary with khotes to take a third of the crop in kind in the case of wurkus lands) that in a case of this sort it is preferable to follow practice rather than theory.

3. The Governor in Council concurs in the plan proposed in paragraph 6 of the Revenue Commissioner's letter for the management of the khotee village referred to in Major Francis' 10th paragraph, in which the khote declines to undertake the management, on the grounds that, in consequence of the lands of the village all being held on the dhara tenure, he receives no profit from it.

Paragraph 10 of Major Francis' letter, and paragraphs 4, 5, and 6 of Revenue Commissioner's letter.

4. The Governor in Council also approves of the proposed arrangement for the management of the village above the Ghauts.

Paragraph 11 of Major Francis' report, and paragraph 7 of Revenue Commissioner's letter.

5. It is satisfactory to learn that the settlement was well received throughout the petta both by khotes and ryots, and that it is favourably spoken of in the adjoining districts of Talleh Petta, into which it will next be carried.

Paragraph 13 of Major Francis' report.

6. His Excellency in Council is entirely of the opinion of the Revenue Commissioner, and of the officers who have reported on the subject, that a settlement which has hitherto been so successfully introduced should be placed beyond all risk of check by giving it legal force, "so as to enable both Revenue officers and all private individuals concerned, whether khotes or ryots, to enforce its provisions in a Court of Law." For this object His Excellency in Council approves of the proposal to introduce a Bill supplementary to the Survey Bill.

Paragraph 14 of Major Francis' report, and paragraph 10 of Revenue Commissioner's letter.

J. B. PEILE,
Under-Secretary to Government.

To

The REVENUE COMMISSIONER, N. D.

The DEPUTY SECRETARY to GOVERNMENT
in the Legislative Department.

REVISED RATES OF ASSESSMENT

FOR THE

BASSEIN TALOOKA OF THE TANNA COLLECTORATE.

No. 250 of 1862.

From Major J. Francis,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry,

To J. R. Morgan, Esq.,
Collector of Tanna.

Camp Nizampoor, 29th March 1862.

Sir,—I have the honour to submit the following Report upon the rates that I propose to introduce into the Bassein Talook.

2. Bassein comprises a tract of country of from 12 to 16 miles in length and from 15 to 18 in breadth,—its superficial area being about 250 square miles. It is bounded on the north and south for the most part by the Vyturnee and Bassein rivers, and by the sea on the west. Its eastern boundary is not defined by any well marked natural features, though it runs generally along the ridge of a small range of hills, and finally terminates on the Bhewndy river within two or three miles of the town of Bhewndy.

3. Six of the Bassein villages are within three or four miles of the latter town, whilst they are 18 or 20 miles from the head quarter station of Bassein, with a difficult country to cross. It would be advisable therefore to transfer these villages to the Bhewndy talook for the convenience of their revenue and police management. The duties of the latter office are now, I believe, performed by the Bhewndy Mamlutdar. The six* form a fair sized tullatee's charge, their assessment being Rs. 6,630, according to the Survey rates, I would recommend this transfer to your consideration. The talook would be more compact and better for management were five additional Government and two inam villages of its charge, situated on the northern side of the Tansa, transfer-

* Kambeh, Kotaie, Konee, Shelar, Joe Nandrookee, Dyal.

red to Mahim talook. There would be little or no saving in distance from Kutcherry station by this arrangement, as the villages in question are about as far from Mahim as from Bassein. Their transfer is not a measure of such decided advantage as that of the villages near Bhewndy. But if you will examine the Zilla map, you will see, that as a territorial arrangement, considered with reference to natural features, their transfer would be an improvement to Mahim as well as to the Bassein talook. If this arrangement is approved, it would be better perhaps to defer its being carried out till Mahim is settled.

4. There are 104 villages in the district, four are held in inam. One of them is subject to an annual payment to Government, but being however managed by the inamdar, it will be exempted from the settlement, together with the other three held rent free. There remain consequently 100 villages to be brought under the operation of the new rates. There are no isafut holdings in the district, nor are the revenues charged with any payment to district officers.

5. There is an extensive chain of hills in the centre of the district, the summit of which I should estimate to be about 1,500 or 2,000 feet above the level of the sea. These hills have been spoken of as an eligible site for a sanitarium in the hot weather. They are nearer to Bombay and nearer to the sea than Matheran; whilst also they are only a short distance from the Bombay and Baroda Railway Line. These advantages perhaps have led to their being recommended as a hill station. But I think an examination of the spot would show that these hills are not suited for such a purpose. They have comparatively but little table land, whilst their slopes are covered with a dense jungle which engenders malaria, and renders the country around most unhealthy for the months of October, November, December and January. I should doubt whether the summit of the hill would be free from the influence of this malaria. There is not a single village upon the hill, and I believe it never has been inhabited. From my knowledge of the locality therefore I am inclined to think that it would not be suitable for a hill station.

6. The striking feature in Bassein, as regards the more immediate subject of this report, is the luxuriant appearance of its garden cultivation. The tract to which this cultivation is peculiar, comprises a narrow belt of land, skirting the coast, of about three miles in extent in land. The soil is a rich alluvial of the most fertile kind, whilst a good supply of water is obtainable at the depth of a few feet from the surface. Irrigation is carried on from wells worked with the Persian wheel. They are mostly "kucha," being in many cases only holes or small reservoirs entailing but little outlay in construction, and maintained at slight expense.

7. Plantains and sugarcane are the chief products of these garden lands. The plaintain generally cultivated is the large red kind commonly known as the Bassein plantain, which is in great demand in the Bombay market. It is prepared as a dry fruit, and sells readily in that state. The sugarcane is ordinarily utilised in the production of the common country goor, which is readily bought up by the Bassein Sugar Factory Company.

8. The cultivators of the garden lands are mostly native christians, who have been located on the coast part of this district since the period it was under the Portuguese Government. They are an industrious race, and bestow much care on the cultivation of their gardens. Oil cake, which is imported from Surat, is extensively used as an artificial manure. Sugar cane indeed is seldom planted without it.

9. The assessment of these garden lands was revised by the Revenue Commissioner, Mr. Williamson, in 1836-37. The cultivators were reported to be in an impoverished condition at that time, owing to the heaviness of the revenue demand. A liberal reduction was made, exceeding half the assessment in some cases, and for the whole tract combined amounting to nearly one hundred per cent. As a remedial measure this settlement has been very successful. Considering the capital which has since accumulated in the hands of the cultivators and the present rise in the price of garden produce of all kinds, I am of opinion that a considerable increase upon present payments may be now made.

10. The rice rates of a few villages* were also revised at about the same period, a large reduction being also made in that case. From the correspondence sent to me from your office, it would appear that a general revision of the assessment of these lands was in contemplation at that time. The Assistant Collector (Mr. Davidson) proposed to extend operations to the Kaman Mahal where the rates were said to be very heavy. But from some cause not traceable in the correspondence, the revision would appear to have been confined to the six villages mentioned above. With that exception the present assessment is upon the Dhepgunna and Hundabundee systems, which may be said to be a contract payment for a certain extent of land generally defined in a very indefinite manner. Lands recently let out have been assessed upon a beegha measurement. The present settlement is therefore a mixture of these different forms of assessment. The revenue papers supply no record of the area in cultivation, in fact until the completion of the recent survey under my supervision, Government has had no record of its land holdings in this district.

* Kusba Manuckpoor and five adjoining villages.

11. The district has the advantage of a good market at Bassein, and at Agashee also, a considerable sized town on the coast. The two tidal rivers by which it is enclosed supply an outlet to the sea, and thence access to Bombay and Surat by water,—and the Bombay and Baroda Railroad may be reckoned amongst the means for the transport of produce to the great markets of the Presidency, which it possesses.

12. Giving due weight to these circumstances, and comparing its general capabilities with those of other districts already assessed, I consider that Bassein can afford to pay a rate as high as that imposed on the best parts of Bhewndy talook. Rs. 6 was the maximum for rice lands in that district with an additional 2 annas per rupee for "doosota" or second crop lands, imposed in the usual manner. I would propose a rate of Rs. 6 for the rice lands of this district as the maximum, making reductions for different classes of villages in the following manner.

13. For the first class I have selected all the villages along the coast (29 in all) on account of their proximity to the markets of the district and the ports on the coast, as also on account of their lands being the most productive in the district. Class 2 will include a group of 35 villages, contiguous to the preceding—those also situated on the banks of the Bassein river, and those near to the town of Bhewndy, rates Rs. 5½ and Rs. 5. Class 3 will include 23 villages further inland, and consequently further distant from market and port than those put under the preceding group—rate Rs. 4½ and Rs. 4. Class 4 will include 13 villages situated on the outskirts of the district—mostly on the borders of the Mahim Talook running up to the foot of the hills under Took Mook Fort. These are more or less jungly, and have a feverish climate—rate Rs. 3½ and Rs. 3 in this case.

14. I have thought it advisable to have a sort of intermediate rate instead of making a reduction of a rupee for each class of villages. This enables me to distribute the assessment more equitably over the villages on the outskirts of each group, so situated in fact that it is doubtful whether they should be brought into the rate of the higher or preceding group, or allowed the full benefit of a lower class rate. To villages thus situated I have applied the intermediate rates of Rs. 5½, Rs. 4½, and Rs. 3½.

15. There is a small extent of land in some of the villages on the coast called rubbee, which, though not suited for the growth of gram—the chief product of such lands in the Conkan—is nevertheless valuable for toor and other products ordinarily grown on rubbee lands; moreover it will grow a crop of sugarcane (the Nepanee oos) occasionally. For such land I propose a rate of Rs. 1½, being that generally applied to rubbee.

16. For wurkus land I would adopt a maximum rate of 4 annas generally, making 3 however the rate in some of the jungly villages.

17. I consider that three classes of rates are required for the garden lands, for there is a considerable difference in their productiveness in different localities. The best gardens are in the villages

round Bassein, and the cultivators have also the advantage of proximity to that market for the sale of their produce. These form my first group, for which the maximum rates is Rs. 8. The second will comprise all the villages along the coast lying beyond those of the preceding class, and the third will be confined to a small batch of villages situated on the inland border of the garden tract. The rates for these two classes are Rs. 7 and Rs. 6 respectively. The Revenue Commissioner had a lower rate for the latter class of villages, and there is no doubt there is an appreciable difference in the fertility of the soil in this locality as compared with that in the villages bordering on the coast.

18. The following statement shows the assessment on the several descriptions of land according to the rates proposed above, and the result as compared with present payments:—

	Rice Land.	Garden.	Wurkus and Rubbee.	Total.	Waste.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assessment according to proposed rates	84,917	29,879	3,851	1,18,647	8,296	1,26,943
Present payment according to cultivation of 1860-61	82,335	22,771	1,334	1,06,440	No record	1,06,440
Increase by proposed rates	2,582	7,108	2,517	12,207	8,296	20,503

19. It will be seen from this comparison of results that the proposed settlement will be an increase of above Rs. 12,000 on the revenue realized last year. More than half this increase falls to the garden lands. I have already explained that the Revenue Commissioner made a large reduction in their assessment by his revision of rates in 1836-37. The accounts show that the average collections from these lands for the five years preceding his settlement amounted to Rs. 41,540, whereas last year's revenue as shown above was only Rs. 22,751, or a little more than half what they paid at that time. My rates raise the assessment to Rs. 29,879

but this sum is about 28 per cent. less than they paid at the period alluded to. There is no doubt that the rates were too high previous to the Commissioner's settlement, and those fixed by that officer were perhaps more liberal than was needed even at that time. The price of garden produce has since increased from 40 to 50 per cent. Everything connected with land bears a higher value. There can be no doubt therefore that these lands will easily bear the proposed increase on their present payments under the Commissioner's rates.

20. The difference between the present and proposed assessmen of rice lands is inappreciably small, being an increase of only about 3 per cent. in favor of the latter. Considerable changes will however be made in individual villages. Payments will be raised 30, 40, 50, and 60 per cent. in some cases (village of Pelar an instance of the latter), whilst in other cases they will be reduced 20, 25, and 30 per cent. These circumstances, whilst they indicate the irregularity of the present assessment, prove also that no safe conclusion can be drawn from results based upon such a measure.

21. Last year's revenue, which is the largest collection made in the district during the past twenty years, has been taken as the standard of comparison in the results exhibited in the preceding paragraph. But this is clearly not a fair way of exhibiting the effects of the revision. The last ten years' collections may be considered to be a fair standard of what the district has paid under its present settlement, and if we show the proposed assessment in contrast with that amount, we shall have the following result, viz. :—

Average collections of the past ten years	Rs.	97,230
Survey Settlement on present cultivation	,,	1,18,647
Increase due to latter	Rs.	21,417
Add—		
Value of waste according to Survey Settlement ..	,,	8,296
Total..	Rs.	29,713

22. The proposed settlement will consequently effect an immediate increase of upwards of Rs. 21,000 with the further prospect of our collections being raised to Rs. 29,000. The waste is chiefly in rice lands, above Rs. 7,000 being the assessment on that account. Great part of this will very likely be taken up at the time of settlement. These results speak for themselves, and need no comment from me.

23. The diagram shows that the revenues of the district have not been subject to any great fluctuation during the last twenty years. Collections have ranged from Rs. 86,650 to Rs. 1,06,440, these two amounts, strange to say, are the revenues of the first and last year of the period referred to. There is an increase of about Rs. 8,000 in the revenue of 1858-59 as compared with that of the previous year, which I think may be traced to the usual cause of waste land taken up in anticipation of the Survey, for the measurement of the district was in progress at that time. The increase in the last three years amounts to Rs. 18,000 in excess of the revenue of 1857-58, and that moreover is the highest amount collected during any year of the period exhibited in the diagram, except the three here alluded to. If we credit this sum to the Survey, about a third of the expenses of that measure has been already repaid, and we have an immediate increase of above Rs. 20,000 on our past revenues, as shown in the preceding paragraph, as a further result of the Survey operations.

24. Test statements of the measurement and classification work are appended. The return of the latter is however incomplete, as several villages of the district were not classified till the present season, and no statement of their test has yet been sent in. Captain Waddington, however, by whom the work was done, has reported the result to be very satisfactory.

25. This report has been deferred to this late period of the season, owing to the classification of part of the district, as mentioned above, not having been completed till the end of

January. The assessment of the whole talooka could not be exhibited till the rates had been worked out. This operation, and the preparation of the diagram, have been but recently completed. I trust however the Revenue Commissioner will authorize the settlement being made in anticipation of sanction, and I shall thus be able to complete the work by the end of May.

I have the honour to be, &c.,

J. Francis, Major,
Superintendent Revenue Survey Assessment,
Tanna and Rutnagherry.

Measurement Test Statement.

Name of Talook.	No. of Fields Tested.	Fields in which the percentage Error was within											
		1	2	3	4	5	6	7	8	9	10	15	Above 15
Bassein	2,013	919	455	275	149	92	39	22	15	15	9	16	7

J. FRANCIS, Major,
Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry.

Classification Test Statement.

Name of Assistant.	No. of Fields Tested.	Result. Errors within									Average Errors.
		As. p. ..	Pies. 6	As. 1	As. p. 1 6	As. 2	As. p. 2 6	As. 3	As. p. 3 6	As. 4	
Captain W. Waddington.	2,346	374	841	716	263	101	47	2	1	1	8 pies.

J. FRANCIS, Major,
Superintendent Revenue Survey and Assessment, Tanna and Rutnagherry.

No. 1025 of 1862.

REVENUE DEPARTMENT.

From B. H. ELLIS, Esq.,
Revenue Commissioner, N. D.,

To the Honorable A. D. ROBERTSON,
Acting Chief Secretary to Government, Bombay.

Tanna Districts, Camp Bassein, 29th April 1862.

No. 250 of 29th March 1862. Submitted under endorsement by the First Assistant Collector in charge, without remarks, No. 698 of 12th April 1862.

SIR,—I have the honour to submit, in original, the accompanying Report from Major Francis, Superintendent of Survey, preparatory to the introduction of the revised assessment into the Talooka of Bassein.

2. As the season was far advanced, and I was on the spot, I authorized the commencement of the Settlement in anticipation of the sanction of Government. I would respectfully request that His Excellency in Council be pleased to communicate, as soon as possible, any further instructions that may seem requisite, Major Francis being now engaged in carrying out the Settlement according to the rates which he has proposed, and which I have confirmed.

Paragraph 6 of Report.

3. The villages to be assessed are 100 in number. The Superintendent proposes some territorial alterations, which would give six of these villages to Bhewndy and five more (besides two in imam) to the Mahim Talooka.

4. The transfer of a greater number to Bhewndy appears to me desirable, as there is a large group of villages entirely shut off by a range of hills from Bassein, but in close proximity to the town of Bhewndy. The names of these villages are given in the margin, and I would recommend the transfer of the whole to the Bhewndy Talooka. These seventeen villages include the six which Major Francis recommended for transfer.

		Survey Kumal.
1	Shelar	1,635
2	Kanee	562
3	Dyal	251
4	Kataie	896
5	Kambeh	1,476
6	Joee Nandrookee	1,810
7	Temboolee	414
8	Ganeh	1,038
9	Phering Pareh	95
10	Palewlee	622
11	Lakhewlee	963
12	Dhamneh	261
13	Koheh	583
14	Chimbeh Para	286
15	Khurkee Boodrook	551
16	Do. Khoord Bhoee Shait.	183
17	Pimpul Shait	421
	Total....	12,047

5. So many villages being taken from Bassein instead of taking five more, and adding them to Mahim as was suggested, it will be better to take five villages from Mahim and add them to Bassein, by which means a compact boundary will be equally attained, with the further advantage that the villagers will have to frequent, for Government business, the station to which they would resort in the ordinary course of their private transactions.

1 Suckwar.
2 Balewlee.
3 Hebdar.
4 Chimnair.
5 Khanowreh.

6. I may observe that Major Francis entirely concurs in the propriety of these modifications.

7. The talooka has had the advantage of a partial revision of assessment during British rule. In the garden tract of Bassein, Mr. Williamson, as Revenue Commissioner, thoroughly revised the rates in 1836-37, when, owing to over-assessment and the want of a free market, the gardens of this fertile district had fallen out of cultivation. The measures taken by Mr. Williamson were most successful, the gardens being now in a high state of cultivation.

8. It is obvious that with the general increase in prices the large market now open to the producers and the improved means of

communication, the gardens will bear a higher assessment than was appropriate twenty-five years ago. Major Francis' maximum rate however in the best villages is Rs. 8, the same as Mr. Williamson's; but he does not pitch his lower rates so low as the Revenue Commissioner did, and hence there is an increase of Rs. 7,108 on the whole under the new settlement for the garden lands of this district.

9. The lower rates of Mr. Williamson's were adapted to the circumstances of gardens out of cultivation. The circumstances which then had to be considered no longer exist, and the Superintendent finds that Rs. 7 and Rs. 6 are now fair maximum rates for the second and third rate villages, in some of which Mr. Williamson had a maximum rate as low as Rs. 4.

10. With the exception of these garden lands and six villages in Manikpoor, revised about the same period as Mr. Davidson, the present assessment is stated by Major Francis to be the dheep or hundabundee, a fixed sum paid in the lump on the whole holding. I believe this statement represents the general character of the present assessment.

11. For this assessment Major Francis now proposes to substitute the rates for rice, wurkus, and rubbee, shown in his present report.

12. There is but little rubbee, and the rate of Rs. 1½ per acre proposed in paragraph 16 seems suitable. The wurkus rate (paragraph 17) is 4 annas, with a three anna rate for jungly villages.

13. Major Francis has very clearly stated the ground on which he has based his maximum rate for rice land, and the gradations which he has adopted for the several classes of villages, and I fully concur in his propositions. The rates are as follows:—

Paragraph 12 and following.

				Maximum.
Class	I.	29 villages.	Rs.	6
Do.	II.	35 do. ..	„	6½ / 5
Do.	III.	23 do. ..	„	4½ / 4
Do.	IV.	13 do. ..	„	3½ / 3
Total ..		100		

14. On applying the several rates the result is an increase in the revenue on the cultivation of last year to the extent of more than Rs. 12,000, of which about Rs. 7,000 is in garden lands. The increase in rice lands is small, but the fluctuations are very great. Major Francis has shown every consideration for those villages in which there is a heavy increase on individual holdings. This was done by placing such villages a class lower than the situation and other circumstances required, so that the maximum rate adopted is a rupee or eight annas per acre lower than would otherwise have been fixed. I have therefore no reason to suppose that the increase will be felt, while of course the Survey operations will afford great relief to the heavily taxed lands which it has been found necessary to reduce, in many cases 25 or 30, and in some cases even 50 per cent.

Paragraph 21.

I have the honour to be, &c.

B. H. Ellis,
Revenue Commissioner, N. D.

No. 1840 of 1862.

Revenue Depart.

Dated Bombay Castle, 8th May 1862.

To the Revenue Commissioner, N.D.,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

Copy of the Resolution passed by Government on the foregoing Documents.

The rates which have been proposed, as also the transfer of the villages recommended by the Revenue Commissioner, N. D., are sanctioned.

2. Notice should be given to the cultivators that it is possible a further cess may hereafter be imposed for purposes of local education and road-making, but that if imposed, it will not, during the period of settlement, exceed 1 anna in the rupee, and will be spent in the district.

A. D. ROBERTSON,

Acting Chief Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

RAIGUD TALOOKA OF THE TANNA COLLECTORATE.

No. 82 of 1866.

From Major W. Waddington,
Superintendent Revenue Survey and Assessment,

To Major J. T. Francis,
Survey Commissioner.

Poona Districts, Camp Indapoor,
27th January 1866.

Sir,—I have the honour to submit the following Report on the rates which I propose to introduce into the Mhar, Goregaon, and Beerwadee districts of the Raigud Talook during the present season, and to request that, if they are approved, I may be favoured with early instructions for commencing the settlement.

2. As my knowledge of the district under report is derived from such observations as I could make during my recent tour from Khed *viâ* Latwun to Dasgaon, and thence to Indapoor, any description which I can give of it must be taken from the map, and from such information as I have obtained from yourself and the district officers.

3. The district, although it abounds in considerable hills, and in many parts is very rough and rocky, appears on the whole to be well off with regard to facilities of transporting and exporting produce. Mhar and Goregaon are more favorably situated in this respect than Beerwadee, for they are not only traversed by the high roads to Sattara and Mahableshwur, with branch roads from Lovareh to Goregaon, three miles, and from Nateh to Mhar, six miles, but they have several bunders, the principal being Dasgaon, Goregaon, Mhar, Chimbaveh, and Wurratee. A great portion of these two divisions therefore is within easy reach of water carriage. Beerwadee has the advantage of the Mahableshwur and Sattara roads, but has no bunders, the nearest being Mhar, which is five miles from Beerwadee, so that a great part of this district is at a considerable distance from any bunder, and the abovementioned are the only roads in the division. The Kondvee and Vineree Turuffs are also destitute of

roads, and many villages in them are very distant from a market or bunder. A road is, I understand, projected from Mhar *viâ* Latwun to Kushel Khed, in Severndroog, and Chiploon, and would prove a great boon. A great deal of the produce is taken from Latwun and the neighbouring villages to Dapoolee.

4. As before stated, my acquaintance with the district is very limited, but I have had the advantage of consulting with you personally as to the rates; and I have obtained much information as to the soil of different localities and its fertility, and the peculiar advantages or disadvantages of the several parts of the district, from my assistants, Messrs. Brown and Hexton, who superintended the classification of the talook.

5. The rice lands of this district, like those of Rajpooree, are particularly fertile, especially in the neighbourhood of Mhar, Goregaon, and Beerwadee, where the greater portion of the lands bears also a luxuriant second crop of "wall," "toor," and "gram." I also observed good second crops of this description near Latwun, in the Vineree Turuff, and they are grown, I am informed, near Nateh and Poladpoor, and also in other parts of the talook.

6. The highest rate on rice lands in the adjoining district of Rajpooree was Rs. 78; but as the rice lands had been classed on a scale of Rs. 1-2, a rate of Rs. 78 became, as shown in your Report on the Rajpooree rates, in reality Rs. 7-8. The same scale of Rs. 1-2 was adopted in the Raigud Talook for the classification of rice lands, but it was reduced to a corresponding scale of 16 annas, before calculating the average of the classification, to simplify the operation, so that the maximum rate proposed, viz. Rs. 9, will remain unaffected.

7. A few villages situated on the Mhar creek will easily stand a rate of Rs. 9, but only six villages come under this maximum. The rate descends from Rs. 9 to Rs. 3 by a decrease of one rupee at each step. I did not apply the reduction by half-rupee steps, which was adopted in Rajpooree, as I found that the rates worked out well by the present plan, and the number of classes would have been inconveniently increased had I made use of the half-rupee scale. The subjoined statement will show the number of villages in each class, and the reasons for distributing them under the various rates:—

Class.	No. of Villages.	Rate.	Character, position, and peculiarities.
I.	6	9	Confined to a few villages between and around Mhar and Dasgaon, which are close to the creek, and in which the soil is peculiarly productive.
II.	33	8	The villages of Beerwadee and Goregaon, and villages within three miles of the latter, also villages within three miles of Mhar and Dasgaon, and adjoining the creek or high road; soil somewhat less fertile than that of Class 1.
III.	59	7	Villages within three miles of Beerwadee, and on the road, or from three to six miles from Mhar, Dasgaon, or Goregaon, or within from three to five miles of water carriage.
IV.	48	6	Villages from six to eight miles from Mhar or Dasgaon, and a few whose distance from those places would have brought them under Class II. or III., but which from inferior soil or peculiar disadvantages are reduced to this class; also villages from five to six miles from Beerwadee and Goregaon, or within that distance of the road.
V.	49	5	Poladpoor and Vineree, and villages within three or four miles of those places; also villages adjoining those of Class IV., but further from the road or creek.
VI.	76	4	Villages within six miles of Vineree and Poladpoor, or near the Ghauts, but in the vicinity of the road, and generally adjoining those of the last mentioned class.
VII.	36	3	The wild jungly villages between Vineree and Poladpoor, and between the Mahableshwur and Sattara roads and under the Ghauts, or to the north of the Sattara road and below the Ghauts.
..	307	..	This includes the inam village of Latwun.
..	3	..	Three villages have no rice land.
..	310	..	Total number of villages to be settled.
..	4	..	Four inam villages not measured.
..	314	..	Total number of villages in the Talooka.

8. The total number of villages in the talooka is 314. Of these 75 are khalsa, 234 khotee (of which 10 are sheraktee and 6 isafut), and 5 inam. Of the inam villages one will come under the operation of the survey assessment, in order that the amount payable to Government under the summary settlement may be ascertained. There are therefore 310 villages into which the settlement has to be introduced.

9. The garden lands of the district comprise only a few acres, and are confined to six villages. The chief produce in some is sooparee and a few cocoanut trees, and in others plantains and sugarcane. I propose a maximum rate of Rs. 10 for the former description of cultivation, and Rs. 6 for the latter.

10. There are some very fine "mulkundee" rubbee lands along the banks of the creek at Mhar, Dasgaon, &c. in which "toor" grows with great luxuriance, and even gram and tobacco are raised. A special rate of Rs. 2 will be imposed on this species of cultivation in the best villages, being modified to Rs. 1-8-0 and Rs. 1 according to circumstances.

11. The wurkus lands of the district are not of a nature to call for any remarks, and I have therefore extended the rate of 4 annas, which was imposed in the adjoining districts of Nizampoor and Rajpooree, to this talook, excepting the village of Mhar, on which, on account of its advantages in point of demand and export and superior fertility, a maximum rate of 5 annas has been placed.

12. The effect of the survey rates, as compared with past payments, will be seen in detail from the accompanying statement, in which I have arranged the villages according to their grouping, and given the total of each class separately, as requested in the Revenue Commissioner Northern Division's memorandum No. 762 of 28th March 1862. The general result is embodied in the annexed diagrams and the following abstract return :—

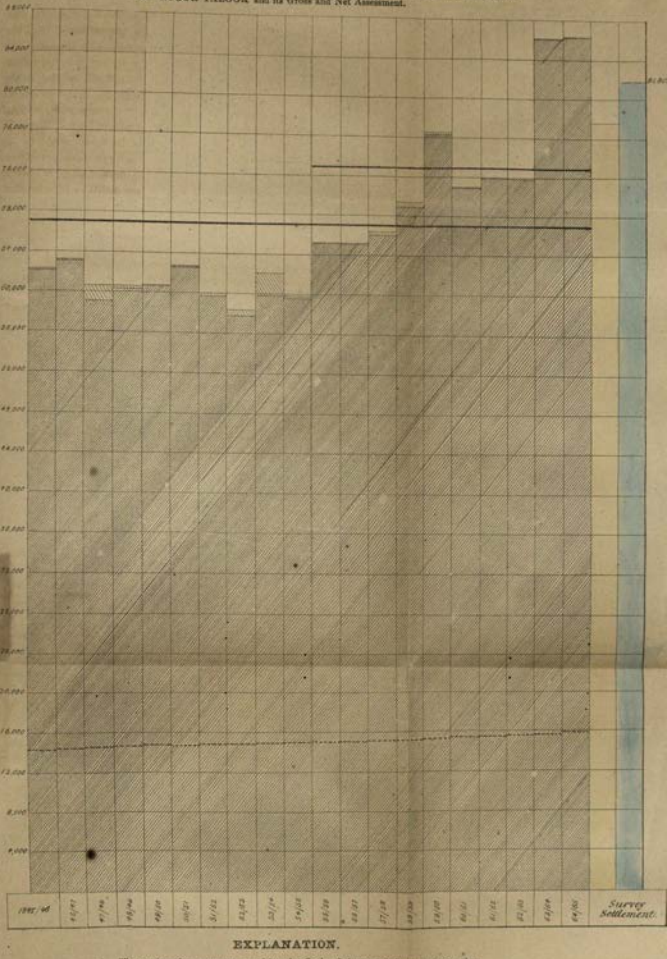
Names.	Average No. of Villages.	Average of ten years' Payments.	Last Year's Jummabundy.				Total.	Survey Assessment on Cultivated Land.				Total.	Survey Assessment on Uncultivated Land.				Total.	Grand Total.
			Rice.	Rubbee.	Bagayet.	Wurkus.		Rice.	Rubbee.	Bagayet.	Wurkus.		Rice.	Rubbee.	Bagayet.	Wurkus.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Mamlutdar's Division	114	72,296	70,762	1,275	17	13,976	86,030	69,192	1,292	20	11,071	81,565	175	5	..	64	244	81,809
Goregaon.....	61	54,197	58,902	791	8	6,196	65,897	51,054	1,664	28	3,996	56,742	239	94	..	14	347	57,089
Beerwadee	135	52,078	44,433	..	..	12,644	57,077	46,820	47	1	15,249	62,117	180	..	..	1 0	190	62,307
Total....	310	1,78,571	1,74,097	2,066	25	32,816	2,09,004	1,67,056	3,003	49	30,316	2,00,424	59	99	..	88	781	2,01,205

13. It will be seen from the accompanying diagrams that there has been a very large increase in the payments during the past twenty years, especially in the Mamlutdar's division and Goregaon. The revenue derived from the former has risen from Rs. 60,783 in 1845-46 to Rs. 86,030 in 1864-65, whilst in the latter the payments for rice alone last year were Rs. 4,705 in excess of the total average payments for the last ten years, and the total collections have varied from Rs. 40,702 in 1845-46 to Rs. 38,495 in 1854-55 and Rs. 65,897 in 1864-65. This increase is chiefly on the rice lands, and it is attributable to the high rate of commutation, which was fixed last year at Rs. 30. The market price of rice in Mhar last November was from Rs. 20 to 24 per candy. It is evident, therefore, that these two districts are overtaxed, especially Goregaon, in which the average rate on rice lands according to last year's collections was Rs. 5-9 per acre, whilst in Mhar it was Rs. 4-13. The "tussur" rate being identical, the difference of the average rate is caused probably by many of the villages of the latter division being poor and jungly, and their produce per acre less abundant, and also by a few of the villages having paid at a fixed tussur rate, as in Beerwadee (*vide* paragraph 15).

14. According to the survey assessment the average rate per acre for rice land in the Goregaon Turuff is Rs. 4-13, and in the Mamlutdar's division Rs. 4-11. These rates will cause a decrease on last year's rice payments of Rs. 7,848 in the former case, and Rs. 1,580 in the latter. The collections on account of the wurkus lands of Goregaon varied from Rs. 3,812 in 1845-46 to Rs. 3,788 in 1854-55, and Rs. 6,196 in 1864-65; and of those of Mhar from Rs. 9,995 in 1845-46 to Rs. 9,617 in 1854-55, and Rs. 13,976 in 1864-65. The reduction in the payments of wurkus lands caused by the survey assessment will afford further relief to the extent of Rs. 2,200 in Goregaon, and Rs. 2,925 in the Soobeh. The average survey rates of wurkus lands per acre are 3 annas 2 pies and 2 annas 11 pies in Goregaon and Mhar respectively.

15. The circumstances of the Beerwadee division are different, for although the tussur rate last year was high, viz. Rs. 27-8, still it only applied to 65 out of the 134 villages of the turuff, 66 of the

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 114 Villages of the Mandutdar's Division of RYGUR TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summits of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The horizontal *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Thick* Lines mark the average Net Rental for *20* and *10* years.

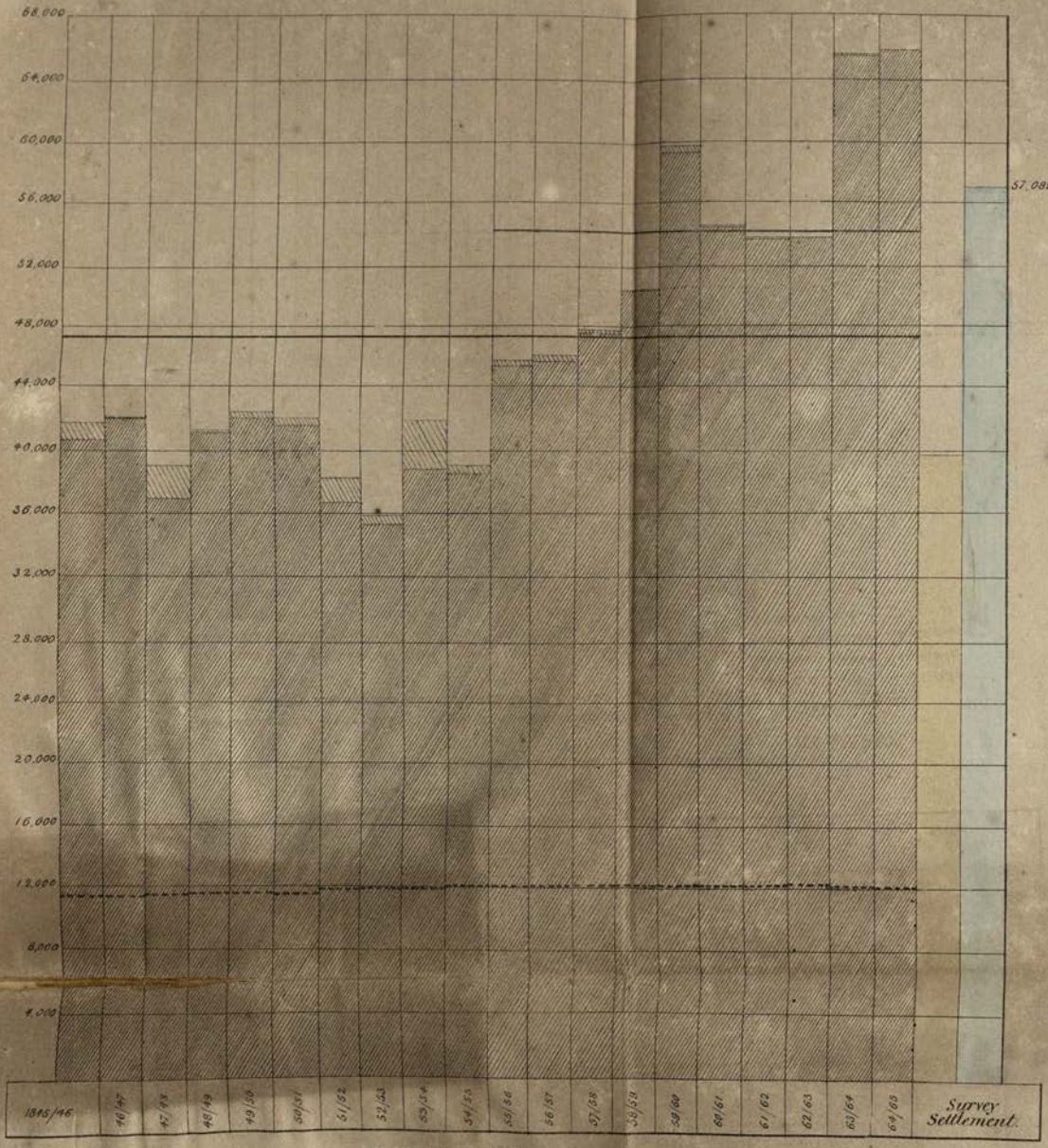
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1864/65.*

Cultivated Acres *15,824*
Assessment thereon Rs. *86,197*
Actual Realizations *86,178*
Remissions *19*

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 61 Villages of GOREGAON PETTAH in the RYGUR TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summits of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The horizontal *Broken* Lines show the extent of Cultivation in Acres for each Year.

4. The horizontal *Thick* Lines mark the average Net Rental for *20* and *10* years.

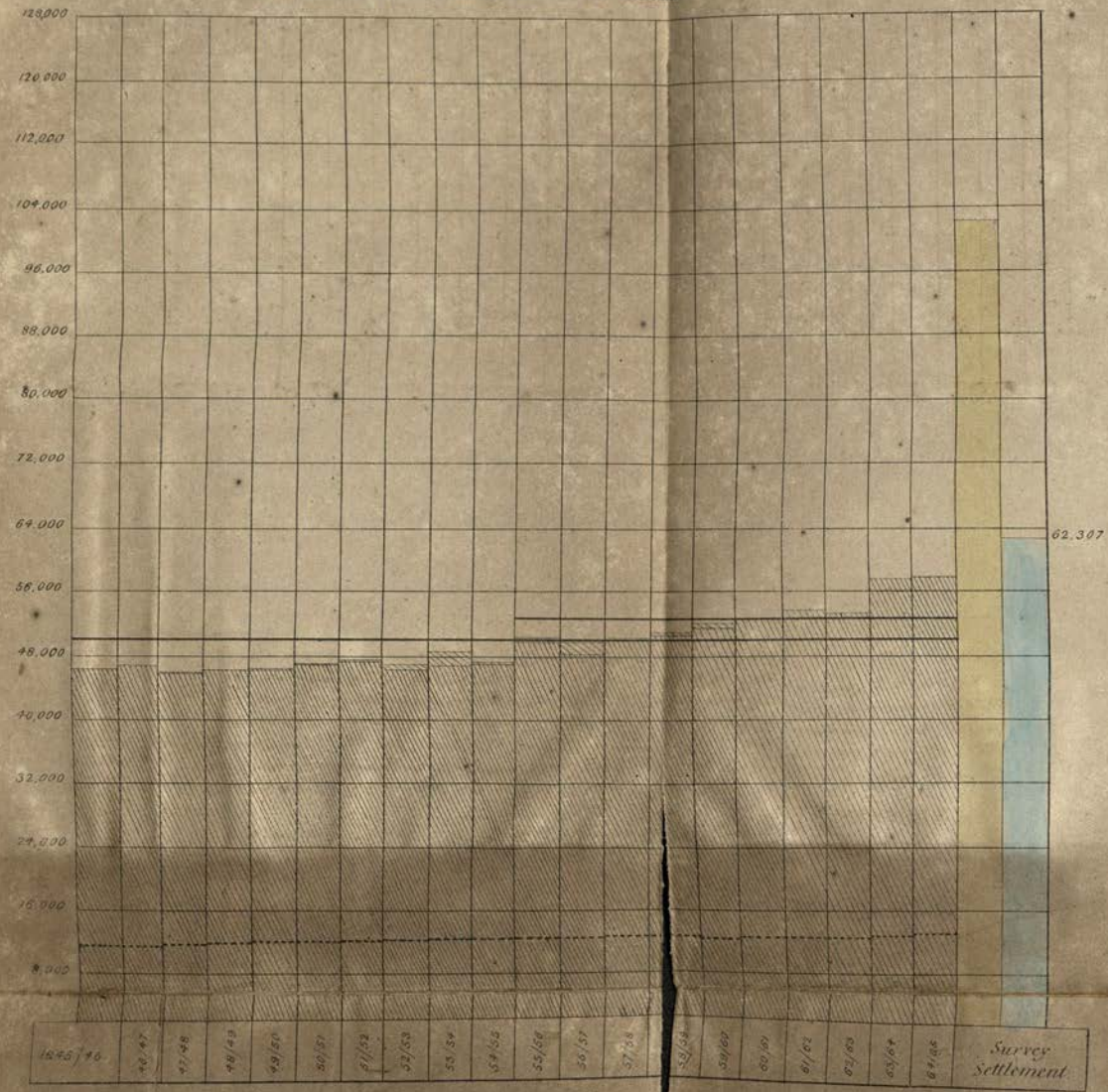
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1864/65*

Cultivated Acres	*12,034*
Assessment thereon	Rs. *65,909*
Actual Realizations	*65,906*
Remissions	*3*

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 135 Villages of BEERWAREE PETTAH in the RYGUR TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.
2. The summits of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.
3. The horizontal *Broken* Lines show the extent of Cultivation in Acres for each Year.
4. The horizontal *Thick* Lines mark the average Net Rental for *20* and *10* years.
5. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

YEAR *1864/65.*

Cultivated Acres *12,947*
Assessment thereon Rs. *57,077*
Actual Realizations ... *57,077*
Remisions *0*

remainder having paid for many years past at an unvarying commutation rate of Rs. 14, and the other 3 having been assessed at a fixed payment (Ookta turao). Its rice payments varied from Rs. 34,260 in 1845-46 to Rs. 35,576 in 1854-55 and Rs. 44,433 in 1864-65. The average rate of its rice lands per acre according to last year's payments was only Rs. 3-7-0. Its wurkus collections for the same year were only Rs. 12,644 on 88,057 acres of wurkus, or 2 annas 3 pies per acre, as compared with Rs. 6,196 on 20,202 acres in Goregaon, or 4 annas 1·1 pies per acre, and Rs. 13,976 on 60,452 acres in the Mamlutdar's division, being 3 annas 8 pies per acre. This district will therefore bear an increase of assessment, of which the chief part will fall on those villages whose payments have been unvarying (*vide* statements appended to paragraph 17). The average rate per acre on rice by the survey assessments will be Rs. 3-10, and for wurkus lands 2 annas 8 pies, which rates appear to me moderate, and applicable to the turuff.

16. As usual on the introduction of survey rates, the extreme irregularity of past assessments becomes apparent; whilst in some villages the payments are doubled, or even trebled, in others the revenue is proportionately decreased. The fact noticed in the preceding paragraph of the prevalence of a fixed tussur rate in many villages of Beerwadee, and a few in the Mamlutdar's division, will account for the discrepancy in many cases, but it will not meet all; still that the survey rates have been fairly applied will, I think, be evident on comparison. For instance the rice payments of the villages of Kawleh and Koombardeh, Nos. 96 and 105, with each a maximum rate of Rs. 4, and an average of Rs. 2-8 and Rs. 2-7 respectively, are not similarly affected, the rice payment of the former being raised from Rs. 42 to Rs. 228, and the latter from Rs. 85 to Rs. 192. The rice lands of Kawleh had been paying Rs. 0-7-6 per acre, and those of Koombardeh Rs. 1-1. Again Dongrolee, No. 57, had been paying Rs. 152 for wurkus, and no rice assessment; by the survey its payments will be Rs. 84 for rice and Rs. 54 for wurkus. I would also call your attention to Magroon, No. 235, and Dapoolee, No. 237, which, each having a maximum of Rs. 4 for rice, and 4 annas for wurkus, and an average rate of Rs. 3 and 2 annas 6 pies show very different results, the revenue of the former being raised from

Rs. 474 to Rs. 579, and that of the latter lowered from Rs. 433 to Rs. 322. I might multiply examples, but it is evident I think, from the cases already given, that in fixing the survey rates due attention has been paid to the circumstances of the different groups, and that any discrepancy between the old and new rates cannot invalidate the correctness of the present assessment, or throw a doubt on its accuracy. I am not aware of any reasons that call for exceptional rates with regard to any of the villages which form the subject of this Report.

17. The total assessment on the cultivated lands of the talooka is Rs. 2,00,424 against Rs. 2,09,004 last year's Jummabundy, and Rs. 1,78,571 the average annual payment for the preceding ten years, or a decrease of Rs. 8,580 on the former, and an increase of Rs. 21,853 on the latter. The following statements exhibit the increase and decrease in the three divisions in detail:—

STATEMENT showing the Increase on the Average Payments of the last ten years in the Mhar, Goregaon, and Beerwadee Divisions.

Name.	Average Annual Payments for ten years.	Survey Assessment.	Increase.
	Rs.	Rs.	Rs.
Mamlutdar's Division	72,296	81,565	9,269
Goregaon.....	54,197	56,742	2,545
Beerwadee	52,078	62,117	10,039
Total....	1,78,571	2,00,424	21,853

STATEMENT showing the Increase and Decrease in the Mhar, Goregaon, and Beerwadee Divisions on last year's Payments.

Name.	Jumma-bundy for 1864-65.	Survey Assess-ment.	Increase.	Decrease.	Decrease.	Remarks.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Mamlutdar's Division	86,030	81,565	..	4,465	..	The sum of Rs. 4,186 of the increase shown in column 4 is on account of villages which have been paying a fixed tussur rate.
Goregaon	65,897	56,742	..	9,155	..	
Beerwadee	57,077	62,117	5,040	..	..	
Total....	2,09,004	2,00,424	5,040	13,620	8,580	

18. In addition to the assessment shown above, there are uncultivated lands in the three divisions assessed at an aggregate sum of Rs. 771, which, when taken up, will raise the gross revenue of the district to Rs. 2,01,205.

19. The lands set apart as grazing lands and forest reserves amount to 27,958 acres. The final demarcation of the Government reserves has still to be carried out. I purpose to make the same arrangements with regard to the khote's interest in the forests as were introduced into Rajpooree, and in accordance with Government Resolutions Nos. 2290 and 2588 of 1865.

20. The principle on which the khotes' profits were decided in the Nizampoor and Rajpooree districts will be my guide in carrying out the present settlement, and this part of the operation shall receive my especial attention.

21. The measurement and classification test returns are annexed, and appear satisfactory.

22. The people shall be informed that the usual cess of one anna in the rupee for local funds will be imposed.

I have the honour to be, &c.,

W. Waddington, Major,

Superintendent Revenue Survey and Assessment,

Tanna and Rutnagherry.

Classification Test Statement.

Names of Assistants.	No. of Fields tested.	Result. Errors within																Remarks.
		A. P.	A. P. 0 6	A. P. 1 0	A. P. 1 6	A. P. 2 0	A. P. 2 6	A. P. 3 0	A. P. 3 6	A. P. 4 0	A. P. 4 6							
Mr. C. Hexton ..... Lieutenant Brown .... Mr. Young	7,906	1,504	2,957	2,247	687	348	102	37	15	6	3							Out of 7,906 fields tested 6,708 numbers agree within one anna.

W. Waddington, Major,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

Measurement Test Statement.

Name of Talook.	No. of Fields tested.	Fields in which the percentage error was within											Remarks,
		1	2	3	4	5	6	7	8	9	10	Errors above 10 per cent.	
Raigud....	2,763	1,551	517	290	148	90	50	32	19	19	9	38	The large errors are attributable to the very small size of the fields, in which a difference of even an anna will cause a high percentage of error.

W. Waddington, Major,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

No. 120 of 1866.

To the Revenue Commissioner, N. D.

Poona, 21st February 1866.

Sir,— I have the honour to forward the accompanying Report by the Superintendent of the Tanna and Rutnagherry Survey upon the settlement of the Ryghur Talook, and would submit the following remarks upon the subject.

2. The Superintendent proposes a maximum rate of Rs. 9 for rice lands, which, as he has explained in paragraph 6, is nine annas higher than the Rajpooree maximum, 8 rupees 7 annas being the sum fixed in the latter case. This difference is scarcely appreciable; for under the system of classification adopted, the values assigned to the different descriptions of soil and water supply, calculated on a 9 rupee rate, would agree with the values under the Rajpooree standard, with the exception of the two or three upper classes. For all practical purposes, therefore, the Rajpooree rates may be said to have been adopted.

3. With regard to the respective capabilities of the two districts, the rice lands of both are especially fertile in particular localities. I would instance the villages around the head-quarter station of Roheh, in Rajpooree, whilst those of Ryghur in the neighbourhood of the town of Mhar are in no way inferior; indeed I am inclined to think that in Dasgaum and one or two adjoining villages they are a little superior to even the Rajpooree ones alluded to above; for besides producing "a luxuriant second crop of wal, toor, and gram," as stated by the Superintendent, they are capable of growing melons and pumpkins, the crop being aided in some cases by occasional irrigation by water raised from nullas, but more generally grown from the inherent moisture of the soil. No extra rate has been placed upon these lands in consideration of their producing such crops; they will, however, be assessed at the maximum rice rate of 9 rupees per acre.

4. Rajpooree is perhaps somewhat better circumstanced than the Ryghur Talook in the matter of its being considerably nearer to Bombay. But this again is counterbalanced, I think, by the latter having comparatively better markets within the limits of the district. Mhar, for instance, which is the great port of export and import, too, for the Ryghur district, is also a good market for rice. Considerable quantities of it are bought for export to the Deccan by the Wurandah Ghaut, and the Rutnagherry districts draw a considerable part of their supply from that market.

5. All things considered, then, Ryghur and Rajpooree may be said to be upon a par, both as respects position, markets, and natural capabilities, and as I am quite certain that the rates of Rajpooree are not too high, I have no hesitation in recommending their extension to Ryghur in the manner proposed in the Report.

6. The Superintendent has divided the district into seven groups, with maximum rates varying from 9 to 3 rupees, and decreasing a rupee per group. Major Waddington alludes in his 4th paragraph to his own acquaintance with the district being very limited, and explains that he has therefore availed himself of information obtained from his Classing Assistants in making the distribution of rates. From my own experience of the district, which is not inconsiderable, extending over the period of four or five years since its survey was commenced, I am enabled to certify to the general correctness of the proposed apportionment of rates. I am, however, inclined to think that the rate of three rupees for the last group is a little lower than it need have been. The same rate, it is true, was applied to a group of rough and hilly villages in the Nizampoor Petta,* but it struck me that they would have borne a somewhat higher assessment. However, as even the low rates proposed cause a considerable increase in past payments, I would not recommend any addition to them.

* Part of Rajpooree Talook.

7. I consider the Superintendent's rates for garden, rubbee, and wurkus cultivation to be suitable. A special rate of 2 rupees is proposed for some rubbee lands situated on the banks of the Mhar River. The lands in question are always flooded in the

monsoon by the freshes in the river. This renders them particularly fertile. They are specially well suited to the growth of toor, which attains a height of seven or eight feet. There is no doubt these lands can bear the increase on our ordinary rubbee rates, which is 8 annas per acre, Rs. 1-8 being the sum fixed generally in the Tanna districts.

8. The general effect of the proposals, as set forth in paragraph 17, will be the imposition of an assessment of Rupees 2,00,424, which is above 8,000 less than the district paid last year, but above 21,000 more than it has paid on the annual average struck upon the last ten years' realizations. There is no doubt the high commutation rate of last year raised the revenue unduly high. We cannot look on last year's prices as a permanent state of things; indeed a not inconsiderable reduction on them has already taken place. I think it very necessary, therefore, that our new assessment should fall short of the revenue realized under such exceptional circumstances. And on the other hand, it is equally necessary that it should be something in excess of what the district has paid on the average of the past ten years, during which period the price of grain has increased fully twofold. Whether therefore, as regards last year or the results of the past ten years' revenue management, the proposed settlement seems to be a fair rental for the district.

Paragraph 16.

9 The Superintendent has noticed several instances of great irregularity in the present revenues of certain villages as compared with the survey assessment. The increase in several of these cases is caused almost entirely by the difference in the assessed area of the rice lands, *i.e.* by the increase to this cultivation caused by the formation of new rice lands. This extra cultivation, as I have recently had occasion to explain in another district, has been held rent free to the present time; for our assessment has hitherto been restricted to the land entered in the accounts of the old survey, whereas under our survey measurements all this land has now been brought into the accounts.

10. If the increase from Rs. 42 to Rs. 228 (village of Kowlee) and of 85 to 192 (village of Koomburdeh) were simply the difference between the past and present assessment on the same given area of

land in each case, it would be necessary to institute careful inquiry as to whether the villages could afford to pay this increase; but as the latter is caused in the manner explained above, and we have also before us the fact that the average rates for these villages are only Rs. 2-8 and Rs. 2-7 an acre respectively, being equal only to about a maund and half of rice, there is no occasion, in my opinion, to entertain any doubts about the Superintendent's operations in respect to these and other villages similarly circumstanced.

11. With reference to the remarks respecting the manner of settling khotee villages, I would explain that I purpose joining the Superintendent's camp when the rates are being introduced, and will advise him as to the manner in which this part of the settlement should be carried out.

Paragraph 20.

12. The Report should have gone through the Sub-Collector, but as I have personally explained the Superintendent's proposals to that officer, he has authorized me to state his approval of the rates proposed, and at the same time requested that the Report might be sent direct, so as to save time. I shall furnish him with copy of my remarks, and he can submit his opinion after the introduction of the rates.

13. It has not been customary for the Collector to take any part in the settlement of the rates of districts belonging to the Sub-Collector's charge; there seems, therefore, no occasion to send the Report through him.

I have the honour to be, &c.,

J. Francis, Major,
Survey and Settlement Commissioner.

No. 984 of 1866.

Revenue Department:

Camp Baroda, 28th February 1866.

Submitted for the orders of Government.

2. The Superintendent's Report furnishes no statistical information on which the Revenue Commissioner could venture to offer an opinion on the propriety or otherwise of the maximum rates proposed. The statement forwarded does not contain any particulars of the area on which either the present or proposed assessments are calculated, nor of the average classification of soils, on which alone some judgment could be formed of the pressure of assessment in different localities.

3. It appears that on the whole the proposed rates will have the immediate result of lowering the revenue 8,580 rupees below that of last year. The cultivation of the whole of the waste even will only lessen this by 781 rupees, so that there will be a permanent diminution of revenue to the amount of 7,799 rupees. The increase over the average of ten years will be 22,634 rupees; but this is no criterion, for there are no figures to show whether the increase in revenue (according to the old system) has been caused by increased cultivation, or by heavier rates being imposed upon the same area.

4. The diagrams forwarded by Major Waddington show on the whole an increase in the area under cultivation, with some remarkable variations in the revenue, which, without any notice of the peculiarities of the existing system of revenue management, the Revenue Commissioner has no means of accounting for. As a general rule, however, the remissions have been of trifling amount, and there is nothing to lead to the supposition that the districts have been too heavily taxed.

5. With only these facts before him, and considering the greatly enhanced value of all agricultural produce of late years, which has led to the imposition of far heavier maximum rates in Guzerat than those now proposed, the Revenue Commissioner can

only leave it to Government to decide whether their reliance on the great practical experience of Major Francis will warrant them in sanctioning the proposed rates without further inquiry. To make this inquiry now would probably take a considerable time, and the Revenue Commissioner therefore does not consider he would be justified in delaying the transmission of these papers.

6. Adverting to paragraph 11 of Major Francis' letter, the Revenue Commissioner would beg to suggest that that portion of the settlement of the khotee villages which refers to the forests be left over for disposal afterwards. Both the Conservator of Forests and the Sub-Collector of Colaba are opposed to the course sanctioned in such cases, and the reasons adduced by them appear to be sound. But the matter is pending a detailed report which Mr. Dalzell is about to submit, and this had better be awaited.

A. ROGERS,
Revenue Commissioner, N. D.

No. 945.

REVENUE DEPARTMENT:

Bombay Castle, 14th March 1866.

Memorandum from the Revenue Commissioner, N. D., No. 984, dated 28th February 1866.—Submitting, with his observations, a letter from Major J. T. Francis, Survey and Settlement Commissioner, together with its accompanying report by the Superintendent, Tanna and Rutnagherry Survey, upon the settlement of the Ryghur Talook.

RESOLUTION.—A copy of the Revenue Commissioner's memorandum should be sent to Major Francis for his opinion and report. It is probable that he will easily be able to furnish the information desired by Mr. Rogers. But the data given by the Survey Superintendent appear to be sufficient to form a correct appreciation of

the proposed settlement, and the Governor in Council does not share the opinion of the Revenue Commissioner that the rates are too low.

2. The diagrams show how little the cultivaton on which assessment has been hitherto levied has extended, and it is notorious that the great increase in the revenue of late years is due to the rise in the market prices of grain, and the consequent increase in the tussur, or commutation rates. While the cultivation taxed under the old system has been almost stationary, the revenue has increased in ten years from Rs. 1,46,000 to Rs. 2,08,000. The commutation rates of last year were exceptionally high, and it would be very rash to take them as a standard in fixing an assessment for a long term of years. The proposed settlement shows very favourably for Government as compared with the average of ten years,* and the Governor in Council has reason to be satisfied with the financial results.

* Being an increase of nearly Rs. 23,000.

3. With regard to the Revenue Commissioner's remark on the absence of remissions, it should be borne in mind that remissions form no part of the old revenue system of this district, and were never allowed, except in the extreme case of a famine year, or almost total failure of crops.

4. The Revenue Commissioner refers to some report which Mr. Dalzell proposes to submit in regard to the settlement of forest lands in Khotee villages. The Conservator should forward this report without delay, but the settlement cannot be delayed pending its receipt. The arrangements made with the Khotes in the Rajpooree Talooka appear to have given complete satisfaction; and if the same concessions be not made here, it is not likely that any settlement can be successful. The Assistant Conservator of Forests should be directed to attend at the introduction of the settlement to explain to Major Francis anything that may be required in the interest of Government in regard to forest rights.

5. With reference to Major Waddington's report, remarks appear to be called for on a few points of detail.

6. Mention is made of an Inam village into which it is proposed to introduce the revised assessment in order to ascertain the

value of the village for the purposes of the Summary Settlement. It will be borne in mind that the assessment is not to be introduced without the consent of the Inamdar, and that the ascertainment of the value for purposes of the Summary Settlement does not necessarily involve the enforcement of the Survey assessment.

7. In paragraph 2 a special rate is proposed for certain species of cultivation. Major Waddington would more correctly have described this as a special rate for certain descriptions of soil, in which view the rate is quite unobjectionable.

8. In paragraph 20 a reference is made to the settlement with the Khotes in Nizampoor as being the basis of the proposed settlement in this district. Care, however, must be taken not to insist on the precise form of settlement which the Khotes of that district chose to adopt. The option allowed in the districts of the Sub-Collectorate previously settled must be allowed in this settlement also.

9. A very large increase of payment under the new Settlement is noticeable in some of the villages. The grounds assigned for the increase show that generally there is no reason to apprehend that this increase will be found oppressive. But if at the time of settlement it appear that there are individual cases in which the proposed increase will bear heavily, it will be better to lower such villages by one class in order to afford relief.

10. Though there is no reason to consider the rates generally as too low, exception may justly be taken to the rates proposed for Sunderee and Dasgaum, which from their position are more properly to be classed with some of the best villages of the Bankote and Vesvee Mahals. These villages should have a special rate in the first class, with a maximum of Rupees 10, the same as has been proposed for the Rutnagherry Collectorate.

11. With these remarks, the Governor in Council approves of the proposals, and authorizes the introduction of the settlement.

H. E. JACOMB,

For Chief Secretary to Government.

REVISED RATES OF ASSESSMENT

FOR THE

KOLWAN TALOOKA OF THE TANNA COLLECTORATE.

No. 558 of 1865.

From Major W. Waddington,
Superintendent Revenue Survey and Assessment,

To Major J. T. Francis,
Survey Commissioner.

Tanna Districts, Camp Dasgam, 20th December 1865.

Sir,—I have the honour to forward my Report of the Settlement introduced by me during the present season in the Kolwan Talook of the Tanna Collectorate.

General features.

2. The talook in question is a very extensive one, and its features vary more than is usual even in the Concan. It is very irregular in shape, especially on its western frontier, where indeed one part of it, the Tulasree Mahal, is almost detached from the rest of the talook by an intervening portion of the territory of the Jawar Rajah. It is bounded on the east by the Syhadree range of Ghauts, on the west by Mahim and the Jawar territory, on the south by the talooks of Bhewndy and Moorbar, and on the north, where it is very narrow, by the Peint State. Its principal rivers are the Beyha and the Viturnee. The former rises in Mokhada, and after a tortuous course in a south-westerly direction of about 50 miles, flows into the Viturnee near Warreh. The latter has its source above the Thull Ghaut near Trimbuk, and runs nearly due west until joined by the Beyha, as abovementioned. From the point of junction, the combined rivers flow on to the sea under the name of the "Viturnee," but are not navigable in any part of their course through the district under report.

Area and general features.

3. The Kolwan Talook comprises an area of about 950 square miles, and is divided into six principal turuffs, viz :—1, Agayee; 2, Sakoorlee; 3, Paolbara; 4, Koneputtee; 5, Gargam and Kohoj: two Pettas—1, Warra; 2,

Mokhada; and one Mahal, viz. Tulasree. Taken as a whole, the district is very wild and broken with many hills and considerable forests; but, as I mentioned above, its features vary greatly. The most open parts of it are in its south, in Paolbara, Koneputtee, and Agayee, in which pretty extensive tracts of good rice lands occur. The eastern district, under the Syhadree range of Ghauts, and the western portions adjoining Mahim and the territory of the late Jawar Raja, are more rough, and rice cultivation less frequent. Proceeding northwards from Koneputtee and crossing the Viturnee river, we enter the Gargaon turuff, and find the country gradually rising, the roads, or rather paths, nearly impassable, and the ravines more steep. As we approach Mokhada the landscape changes, and instead of the broad rice fields of the Concan, we find long undulating stretches of "mal" or "wurkus" land intersected by precipitous and rocky ravines, the rice being almost confined to isolated patches in the bottom of small nullas, until in the northern portion of the Petta, and in Tulasree, the country becomes impermeable, except on foot, and rice cultivation is all but superseded by that of the "mal."

Climate.

4. The climate varies in salubrity, for whilst Agayee, Paolbara, and Koneputtee are tolerably free from fever after the monsoon, the remainder of the talook is most unhealthy, and not to be entered by Europeans with impunity until the end of January. In the hot weather, however, when the southern and eastern parts of the district suffer from a heat which is perhaps more intense than in any other part of the Tanna Collectorate, the Mokhada Petta enjoys a climate which is little, if at all, inferior to that of Matheran.

Roads.

5. The only part of the Kolwan Talooka which can boast of a road, is that portion of it which is traversed by the G. I. P. Railway, extending from the station of Shapoor to the reversing station on the Thull Ghaut. The Bombay and Agra road runs almost parallel to the Railway, and is in excellent order. With the above exceptions, no roads of any description, except the rudest cart tracks, exist in the district, and Mokhada and Tulasree are impassable even to beasts of burden.

6. The population varies with the features of the country; but there are no towns, and scarcely even a large village in the district, except where the employés of the Railway have congregated in the vicinity of the stations. In the more open parts of the district, the inhabitants are mostly Marathas and Coonbees, whilst in Mokhada and Tulasree they consist chiefly of Coolees and Thakoors. The total population may be taken at 55,000 or 58 per square mile.

Population.

7. There are some good forests in the district, the best being that of Gatus in the Warra Petta. They contain teak, kher, blackwood, and ayen; but the teak tree becomes hollow after attaining a certain age, and thousands of trees are now rotting, which, had they been felled three or four years ago, would have produced a large sum. At the time of settlement I set aside the Forest Reserves in such villages as my local knowledge enabled me to do so; but boundary marks have to be erected, and in those portions of the talooka with which I was not personally acquainted, the Imperial Forest numbers have to be marked off.

Forests.

8. The people were informed that they were at liberty to cut firewood and timber for their farming implements and dwellings in any lands except those set aside as Imperial Forests. Teak, blackwood, teewus, and bamboo (the people however being allowed to cut the latter for domestic purposes) were every where reserved to the State. No wood of any kind is to be exported or sold for export.

Restriction on felling timber.

9. In addition to the usual "Sootee" and "Eksale" tenures which are common to the greater part of the Concan, there are two distinct modes of tenure in Kolwan, viz. the "Khasbundee" and the "Nagurbundee." The Khasbundee may be said to be an intermediate step between the "Sootee" and the "Nagurbundee" system. This form of tenure is of considerable antiquity. By it the cultivator holds a certain quantity of rice and wurkus land, which together form the "khas," the two descriptions of soil being held together, and the ownership well known and acknowledged. In the "Nagurbundee" system the

Tenures.

revenue is raised by a tax placed on the plough, each ryot cultivating wherever he pleases, and as much land as he can, but no individual, as a rule, claiming ownership over any particular spot. In consequence of this diversity of tenure, I have found it necessary to introduce some modification in the mode of measurement and the settlement of villages in which the "Khasbundee" and "Nagurbundee" system prevailed, of which I will proceed to give a brief description.

Mode of Settlement in Khasbundee villages.

10. The Khasbundee villages are 13 in number, and are confined to the Mokhada Petta. In these the rice lands were broken up into separate Survey and Poth numbers as in other parts of the Concan, and the whole of the "wurkus" land, which under the old system was lumped with the rice, was, according to the plan proposed in the 11th paragraph of your report on the rates you proposed to introduce into Kolwan, measured off into one large Survey number, and then that portion of it which, together with the rice land in his occupation, formed the "khas" of each individual, was roughly measured by chain, and entered, together with his rice land, in the "khateh" of the owner, but not made into a separate number. Under the new Settlement neither description of land can be held or thrown up independently of the other, but the rice land, with its allotted portion of wurkus, is to be treated as one Survey number. You proposed to leave the remaining wurkus land (if any), which was not claimed by any individual in one number; but I found that the people were unwilling to take up so large a quantity of land in addition to that belonging to their "Khasbundee" land, and I therefore had it broken up into separate numbers, varying from 15 to 30 acres, which may be taken up by any individual, on application, at the Survey rates.

Nagurbundee villages.

11. The Nagurbundee villages are 67 in number, and are situated chiefly in Mokhada and Tulasree; there are a few also in the Sakoorlee Turuff. In these the rents were levied by a tax of from Rs. 3 to Rs. 12 on each plough, and I found it necessary, as in the Peint State, to take the old system as the basis of the new Settlement, with however considerable modifications, as suggested in paragraph 16 of your

letter No. 26 of 1865. The rice lands were measured and classified as usual, and entered in the name of the *pro tempore* cultivator, the assessment being leviable from each individual as in other parts of the Zilla. The "mal" or "wurkus" lands of the village were left in one large number, and assessed at a lump sum, fixed on its quality and extent, at from 3 annas to 4 anna per acre, such sum to be payable by the whole body of cultivators, be they more or less; in the latter case the loss to be borne by all the parties concerned. In the former, half the gains to go to the Patel if he signed the "kuboolayet," and the other moiety to the cultivators. To protect the Patel in case the number of ploughs in any particular village should be seriously diminished, I inserted a condition in the agreement to the effect that if the number of ploughs are reduced by one-half, a petition for remission shall be entertained.

12. The whole of the villages in the Tulasree Mahal, 26 in number, acquiesced readily to the terms proposed by me, and the Patels signed the agreement. In the Mokhada Turuff, I regret to say, that with one exception, none of the Patels were willing to sign the "kuboolayet." Under these circumstances, I thought it sufficient to intimate to them, that as a very light assessment had been placed on the "wurkus" lands, nothing less than the sum fixed could be taken, and that sum would be invariably levied from the cultivators, whether many or few. The Patels will be required to furnish a list of all the cultivators, but as they have not signed the "kuboolayet," no extra profit will be allowed to them in case of an increase in the number of cultivators.

13. This was the least satisfactory part of the Settlement, and it is possible that in some of the larger villages (I have little apprehension in the smaller villages), there may be some difficulty in apportioning and levying the assessment on the "mal" lands. Should such be the case, I see no other course than that of breaking up the mal lands into fields, to be let out as elsewhere—a plan which we did not adopt in the first instance, as entailing greater expense than the revenues of this comparatively barren district would justify.

14. In a few villages in the Sakrolee Turuff, in which the Nagurbundee system prevailed, the wurkus lands were, as an ex-

periment, broken up into numbers as well as the rice, and given out to the people. Should it be found that the people, after securing the rotation of crops, throw up land during the years it would require to lie fallow, it may be found expedient to throw two or three numbers into one, or let out waste lands only on long leases, as suggested in your letter No. 11 of 25th April last.

15. Such are the main points in which the present Settlement differs from that generally introduced into the Concan, and I believe that, with the exception mentioned in my 12th paragraph, it was received with satisfaction by the people.

Number of villages.

16. There are in all 335 villages in the Kolwan Talooka. Of these 322 are Government and 13 Isafut. Of the latter the Isafutdars of 8 villages prayed that the introduction of the Survey Settlement into their villages might be delayed, as they claim to hold at a fixed rate, and as my reference on the point had not been replied to, I had no alternative but to postpone the Settlement of these villages. At the request of the inhabitants of two villages in Tulasree, the lands of which are much intermingled, and the people live in one place, I agreed, subject to approval, to their amalgamation under the name of Sakurshet, and in Warra Petta, the lands of a small deserted village, Rusolee, which contained 28 acres forest and 5 acres waste rice, in all 33 acres, being entirely surrounded by those of Gatus, were blended into one village with them, and included in the Forest Reserve. There are therefore 325 villages into which the Survey Assessment has been introduced this season.

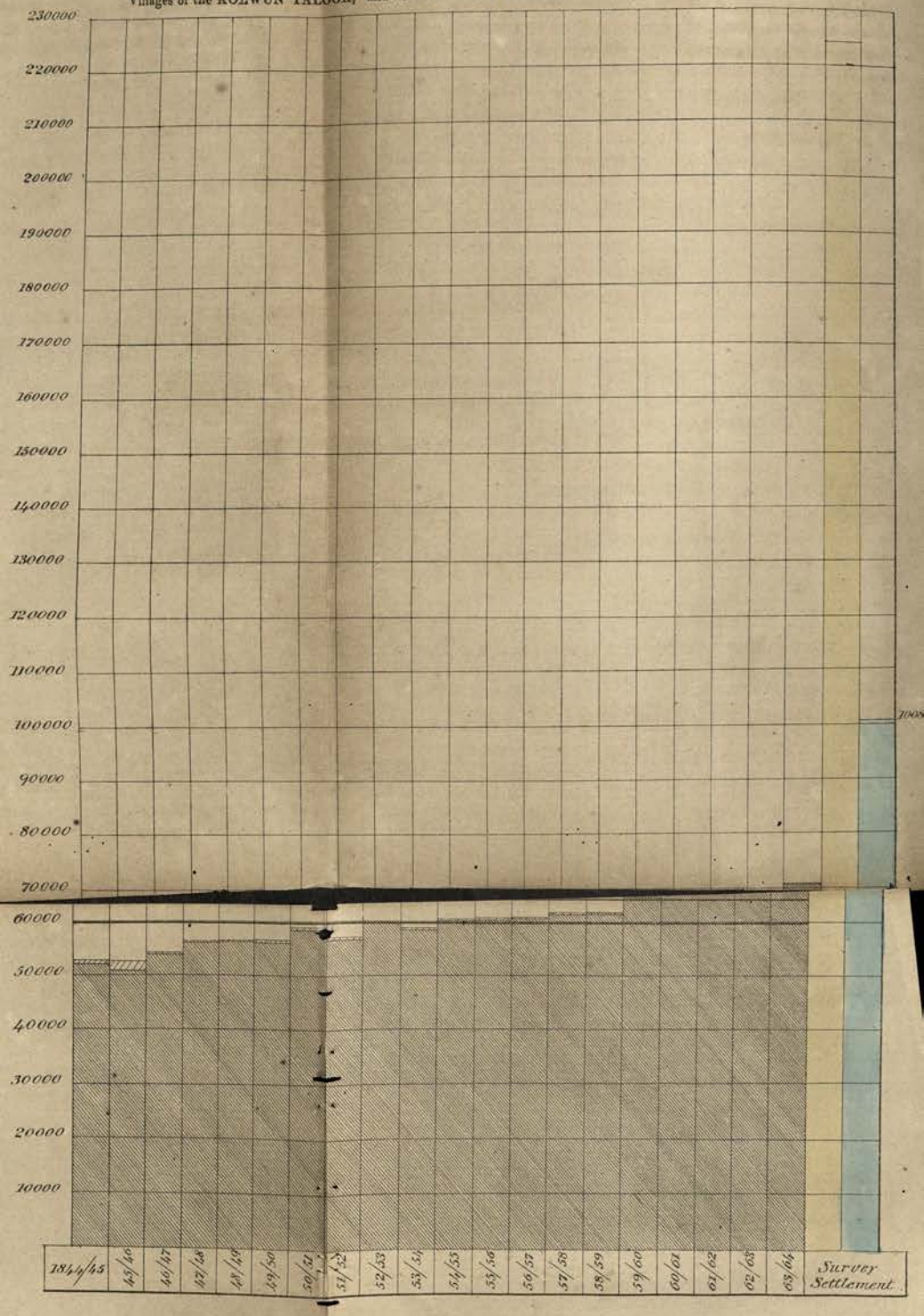
Rates.

17. The rates were those fixed by you, and reported on in your letter No. 26 of 1865, above referred to. The maximum for rice lands was from Rs. 5 to Rs. 3 in the more open portions of the district, whilst Mokhada and Tulasree, on account of their isolated position and entire want of roads, were subjected to a special rate not exceeding Rs. $2\frac{1}{2}$ and Rs. 2 respectively.

Garden, Rubbee, and Wurkus Lands.

18. There are no garden lands whatever in the district, and the rubbee lands are but of small extent. The maximum rate for these was Rs. 1-8-0. The highest rate for wurkus lands was

DIAGRAM exhibiting the extent of Government LAND annually under CULTIVATION for the last 20 Years in 335 Villages of the KOLWUN TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.

2. The summit of the *Darker Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.

3. The *Horizontal Thick Black* Lines mark the average Net Rental for 20 and 10 years.

4. The summit of the *Blue* Column shows the Estimated Maximum Rental according to the proposed rates of Assessment, and of the *Yellow* the Total Acres by the new measurement.

EXAMPLE.

FOR THE YEAR 1863-64.

Cultivated Acres.	
Assessment thereon..	71032
Actual Realizations..	70962
Remissions	70

four annas, and the lowest, which was applied in some villages of Tulasree, one anna. With the exception of the cases reported on above as affecting the Mokhada and Tulasree divisions, there is nothing calling for remark with regard to the wurkus lands of the talook.

Dulhee Numbers.

19. Dulhee numbers were marked off in a few villages which are situated on the rugged sides of the Ghauts and in Tulasree, but the extent is insignificant, and the total assessment on this kind of cultivation is only Rs. 250.

Comparative results of Settlement.

20. The accompanying diagram will show the results of the new assessment as compared with past collections. It will be seen, that whilst the average collections for the past twenty and ten years were Rs. 59,834 and Rs. 64,091 respectively, and those for 1863-64 Rs. 70,962,* the estimated rental, according to the Survey Assessment, amounts to Rs. 1,00,805. Of this sum Rs. 94,939 is on account of land in actual occupation, or an increase of Rs. 23,977† over the collections of last season, whilst a margin for a still further rise exists in the uncultivated assessed lands which are valued at a rental of Rs. 5,866. The following statement exhibits the area and assessment in detail:—

*This includes the assessment on the eight Isafut villages into which the Survey Assessment has not been introduced.

†Survey assessment 94,939
Collections for 1863-64 70,962
Increase 23,977

No.	Name of the District.	Area in Acres.					Survey Assessment.										
							On occupied Land.					On uncultivated Land.					Grand Total.
		Rice.	Rubbee.	Warkus.	Dulhee.	Total Acres.	Rice.	Rubbee.	Warkus.	Dulhee.	Total.	Rice.	Rubbee.	Warkus.	Dulhee.	Total.	
248	Agayee Konepattee Paolbara Warreh Kohoj Sakoorlee Gargam	27,939	295	94,587	2,206	125,027	66,763	523	14,719	..	82,005	2,829	35	899	138	3,901	85,906
85	Mokhada and Tulasree and one village of Sakoorlee	4,554	5	90,913	3,984	99,456	5,985	..	6,700	249	12,934	1,025	3	937	..	1,965	14,899
333	Total..	32,493	300	185,500	6,190	224,483	72,748	523	21,419	249	94,939	3,854	38	1,836	138	5,866	100,805

B.N.—In addition to the acres shown above, there are in all 257,347 acres unassessed land measured into forest and grazing numbers, the boundaries however of some of the forests have to be examined and defined.

21. In the Mokhada division there was no land recognised as Inam in the village accounts. The Patels, however, had usually some fields which they were in the habit of cultivating free of rent, and called their Inam. The people were most anxious that their Patels might be allowed to hold their lands free, and as it was generally of small extent, and I considered that the putting them on a similar footing to that of the Patels of neighbouring districts was calculated to make them take a greater interest in their villages, I had such lands entered in the Registers as Inam, and trust my proceedings may be approved

Patels Inam in Mokhada.

22. In Tulasree the Patels were remunerated by being exempted from payment to the extent of the value of a plough, half plough, &c., according to the size of the village. I propose, in lieu of this arrangement, to grant them a percentage of five per cent. on the net revenue of their villages, there being none in that district, the revenue of which exceeds Rs. 300. The total payments on this account will amount to Rupees 76. A statement in detail shall be furnished to the Collector on sanction to the arrangement being received.

Patels' allowances in Tulasree.

23. The sum of Rs 360-1-11 was collected in 1864-65 on account of various "babs," such as "lajima," "lugguntuka," "mohuturufa," and "teleekhoot." These levies are absorbed in the Survey Assessment and should be abolished.

"Babs" abolished.

24. In the Khasbundee and Nagurbundee villages I consider that a lease for ten years is preferable to one for a longer period, and would recommend that the present lease should commence from 1866-67 and terminate in 1875-76. In the remainder of the talook the usual term of 30 years is a suitable period, and will date from 1865-66.

Duration of lease.

25. Intimation was given at the time of Settlement that a sum of one anna in each rupee of the assessment will be levied on account of Local Funds.

Local Fund.

I have the honour to be, &c.,

W. Waddington, Major,

Supt. Rev. Survey & Assessment, Tanna & Rutnagherry.

No. 429 OF 1866.

Poona, 27th June 1866.

Major Waddington's Report on the Settlement of the Kolwun Talook.

The Settlement to which this report refers, was introduced in the season of 1864-65 under sanction accorded by the late Revenue Commissioner, a sketch report upon the rates having been submitted by the undersigned.

Paragraph 2.

2. In describing the features and general capabilities of the district, the Superintendent refers to its extensive and valuable forests. He mentions particularly the Gatus Forests in the Warra Mahal (commonly known as the Almon Jungle) as containing a number of large sized ayen and teak trees. The latter he reports to be in a bad state, numbers of the trees being said to be hollow and now rotting away. The attention of the Forest Department might be drawn to the state of this extensive forest, which contains almost the only large sized ayen trees now to be met with in the Tanna Collectorate. It is a flat tract of country, with a brownish black soil, and appears to be well suited for the ayen; but the state of the teak trees seems to indicate that it is not favourable for their growth.

Paragraph 8.

3. Before introducing the Settlement, the Superintendent and the undersigned conferred with the Collector (the late Mr. Gordon) as to the expediency of excepting this district from the application of the rules, in the Revenue Commissioner's Circular,* respecting trees in ryots' holdings. It appeared to us, that as the lands claimed and marked off as the ryots' rab holdings contained large quantities of timber in many cases, it would not be advisable to give over the property in trees unreservedly to the occupant, as enjoined in the rules. It was arranged therefore, that for agricultural or domestic purposes, he should have the free use of any wood in his holding, but that he was restricted from cutting it for purposes of sale.

*No. 2000, dated 17th July 1863.

4. In a jungly country where the "rab" lands are generally interspersed with the forest tracts, as is particularly the case in this district, a departure from the rule seems to be advisable and the arrangement entered into appears to meet the circumstances of the case, for the cultivators will retain their rights in trees on "rab" lands, which, as heretofore enjoyed, have been confined to requirements for domestic and agricultural purposes, whilst the property in the wood will remain at the disposal of the State.

5. The cultivators of some villages objected to this arrangement, on the ground that it deprived them of the privilege of selling the wood of their holdings, as enjoyed in the adjoining district of Bhewndy. It appeared on inquiry, that in some cases they had already agreed with wood merchants on the supposition of the Revenue Commissioner's order being applied for the sale of wood from their rab lands, for considerable sums. The district would thus have been denuded of wood in a few years; whereas the plan proposed whilst prohibiting its sale for export, is calculated to preserve a supply of it, without depriving the ryots of the rights hitherto exercised in respect to wood. For these reasons, the Survey Commissioner would beg to recommend that the entire talook be excepted from the Circular Order alluded to, and managed under the special arrangements herein explained.

6. The Settlement promises to be very satisfactory in its financial results. It has increased the revenues of the district from Rs. 70,962, realized in 1863-64, to Rs. 94,939, being equivalent to a rise of 33 per-cent., and there is also an assessment of Rs. 5,866 falling to waste lands, which brings up the total rental to Rs. 1,00,805.

Paragraph 20 of Superintendent's Report.

7. The Superintendent's description of the rough and jungly nature of the district may perhaps suggest a doubt as to whether it can afford to pay so large an increase upon its former revenues as has been imposed by the Survey Settlement. No apprehension, in Major Francis' opinion, need be entertained in respect to an assessment, based as this is, upon the low standard of a maximum rate of Rs. 5 per acre for rice lands. This rate too was

applied only to a small group of villages bordering on the G. I. P. Railway line, the remaining part of the district being divided into different groups, and assessed upon a descending scale, varying from Rs. 4½ to Rs. 3 per acre. And further, for the Mahalkurry's Division of Mokhara, a special rate of Rs. 2½ per acre was fixed; a few villages being assessed even so low as Rs. 2. The increase, in short, is attributable not to high rates, but to the low standard of assessment prevailing under the old Settlements.

8. There is no reason therefore to suppose that the money value of the Settlement is unduly high. The only point connected with the measure which seems to call for remark, is the peculiar system upon which the wurkus lands have been assessed in that part of the district where the Nagurbundee Settlement was in force. On account of the rugged nature of the country and its scanty population, it was thought advisable, as has been explained in the correspondence, to except the wurkus lands of this portion of the district from the ordinary system of field survey. Under the plan adopted, a lump assessment is fixed for the whole village, the apportionment of the sum payable by each cultivator being annually made upon the plough. As the Superintendent has expressed himself somewhat doubtful as to the working of this part of the Settlement, it was thought advisable to ascertain the result of the first year's management before submitting the report to Government.

9. The district officer reports favourably upon the working of this part of the Settlement, and from what has been explained, there has been no difficulty either in regard to the apportionment or the collection of the year's revenue according to the plan fixed by the Superintendent, and as this opinion is confirmed by information from other sources, the Survey Commissioner considers that he is justified in recommending that formal sanction be accorded to this part of the Settlement.

10. In paragraph 21, the Superintendent explains that he has entered as inam certain lands held by the Patels of the Mokhara Petta, which had not hitherto been so recorded in the accounts, though said to have been held rent-free. From the further information on this subject, elicited in the annexed correspondence

with the Superintendent, it will be seen, that prior to the introduction of the Settlement, a certain deduction of rent, representing the assessment on a plough or half a plough, was allowed to the Patel as payment for his services. No record of this deduction was however made in the accounts. In lieu of this system, the Superintendent has set apart as service inam the lands which the Patels have hitherto enjoyed rent-free. The statement appended to his letter shows the assessment of the land assigned to be nearly equivalent to the value of the former plough-tax deduction, being only Rs. 51 in excess. The Superintendent's proceedings in this matter may be confirmed as a temporary measure, and on the understanding that the value of the inam is subject to adjustment according to the regular scale for Patel's allowances.

11. For the Patels of the Tulasree Division, where the plough-tax deduction also obtained, the Superintendent has proposed a scale of remuneration fixed at 5 per cent. on the total revenues of the villages. There is no objection to this arrangement, considered as a plan for fixing the remuneration of Patels in jungly districts, but the adoption of two different systems in the same district is likely to lead to confusion. The arrangement might however be continued as a temporary measure, but the Superintendent should be requested to expedite the settlement of Patel's allowances, so as to bring the whole division under an uniform system of management as speedily as possible.

Paragraph 22.

12. From the marginal note in paragraph 20, it will be seen that the Settlement has not been introduced into the (8) Isafut villages of the district. The Superintendent has explained that the introduction was deferred at the special request of the Collector (the late Mr. Stewart Gordon). But as there is nothing on record to show why this was done, and nothing in the tenure or general terms in which the villages are held different from the Isafut holdings in the adjoining district of Moorbar, it is recommended that the form of Settlement sanctioned in that case should be applied in the present.

13. Sanction is required to strike out of the rukha of the district the village of Rusolee, as all the land belonging to it has been included in the Almon Forest.

Paragraph 16.

14. The Superintendent recommends that the Settlement should be guaranteed for ten years only in the Khasbundee and Nagurbundee villages, but for the usual lease of 30 years in the remaining part of the district. The villages for which the ten years' lease is recommended being under one division (the Mokhara Petta) no confusion is likely to result from having two leases in the same district, and for the peculiar form of the Wurkus Settlement a short lease is advisable. The Superintendent's proposals are recommended for sanction on these grounds.

J. FRANCIS, Major,
Survey and Settlement Commissioner.

Extract paragraphs 1 *to* 3 *of Survey and Settlement Commissioner's letter No.* 2, *dated 2nd January* 1860, *addressed to Superintendent Tanna Revenue Survey.*

Paragraph 1. From the explanation regarding the Patel's inam lands in the villages of the Mokhara Division, given in paragraph 21 of your Report, I am unable to understand the exact state of the case as regards the public accounts, for whilst stating in the first instance that no land is recognized as inam in the village accounts, you have added afterwards that there are "some fields which they were in the habit of cultivating rent-free called their inam."

Paragraph 2. What I wish to know with reference to these remarks is, whether the lands said to have been cultivated free of rent were so held without any entry of their extent and value being made in the public accounts, or whether I am correct in assuming that the Patels, having been allowed a certain deduction of rent annually as payment for their services, have considered these lands as representing the reduction of rent allowed?

Paragraph 3. In answering the foregoing question, I shall feel obliged if you will also explain whether the land assigned as inam at your Settlement is equivalent in value to the former deductions, if such is not the case, please explain upon what plan its extent and value were determined. If it would not give much trouble, I think it would be advisable to report to Government the value of the land assigned for the whole division in the manner alluded to.

Extract paragraphs 1 *and* 2 *of letter from the Superintendent Tanna Revenue Survey, No.* 109, *dated* 9*th February* 1866, *to the Survey and Settlement Commissioner.*

Paragraph 1. In reply to your letter No. 2 of 2nd ultimo, I have the honour to state, that you are correct in your supposition that the Patels having been allowed a certain deduction of rent annually (such as plough, half plough, &c.) have considered these lands as representing that deduction. I regret that this was not more clearly expressed in my report.

Paragraph 2. I annex a statement showing the amount of land entered as inam, contrasted with the sums formerly allowed for rent-free ploughs. The value of the land thus entered slightly exceeds the sum allowed on ploughs, but does not probably nearly represent the quantity of land which was formerly cultivated under the pretext of the enjoyment of a certain number of rent-free ploughs; and as at the time of survey instructions were issued to measure these lands separately as inam, and as in most cases the difference between former free grants and those accorded by the Survey was very trifling, I usually entered the lands without deduction until such time as the Patel's allowances for the whole district may be settled.

(True extracts)

J. Francis, Major,
Survey and Settlement Commissioner.

STATEMENT showing the Value of the Patel's Allowances in the Gargaum and Kodaleh, according to former and present Settlement.

Number.	Names.	Patel's Allowances.		Value of lands entered as Inam.	Decrease.	Increase.	Remarks.
		Ploughs.	Value.				
1	2	3	4	5	6	7	8
1	Oojunee.....	1	10	12 6 0	....	2 6 0	
2	Vireh.....	1	10	11 4 0	....	1 4 0	
3	Wudowlee.....	1	10	15 4 0	....	5 4 0	
4	Akhada.....	1	10	13 11 0	....	3 11 0	
5	Koorulode.....	1	10	12 11 0	....	2 11 0	
6	Bewsee	1	10	13 9 0	....	3 9 0	
7	Pathurdee.....	1	10	11 2 0	....	1 2 0	
8	Kownall.....	1	10	8 12 6	1 3 6	....	
9	Soorya Mal	2·8	17·8	21 3 0	....	3 11 0	
10	Paehghur	1	10	14 7 0	....	4 7 0	
11	Ambleh.....	1	10	10 2 0	....	0 2 0	
12	Sawardeh	1	10	11 6 0	....	1 6 0	
13	Teelmal	1	10	8 10 0	1 6 0	....	
14	Khandpeh.....	1	10	12 5 0	....	2 5 0	
15	Khodaleh	3	30	44 15 0	....	14 15 0	
16	Saideh	2	20	17 15 6	2 0 6	....	
17	Pachghur	0·8	7	6 6 6	0 9 6	....	
18	Kurol.....	1·8	15	15 7 0	....	0 7 0	
19	Kochaleh	2	20	23 6 6	....	3 6 6	
20	Kinisteh	2	22	18 12 6	3 3 6	....	
21	Kashtee.....	0·8	7	6 3 0	0 13 0	....	
22	Oodhuleh	3	30	37 10 0	....	7 10 0	
23	Koregaon	2	20	26 2 6	....	6 2 6	
24	Gomghur	3	30	25 11 0	4 5 0	....	
	Total....	35	348·8	399 6 0	13 9 0	64 7 0	

(Signed) W. Waddington, Major,
Superintendent Revenue Survey and Assessment,
Tanna and Rutnagherry.

(True copy) J. Francis, Major,
Survey and Settlement Commissioner.

No. 3183.

REVENUE DEPARTMENT.

Memorandum from the Revenue Commissioner, S. D., in charge Northern Division's Office, No. 3499, dated 13th August 1866 —Submitting a communication from Major Francis, Survey and Settlement Commissioner, and of its accompanying Report from Major Waddington, Superintendent Revenue Survey and Assessment, relative to the settlement introduced by him in the Kolwan Talooka of the Tanna Collectorate; and stating that he has no remarks to offer.

RESOLUTION.—This report derives its chief interest from the information it contains regarding certain tenures peculiar to the Kolwan Talooka, and the measures which have been devised to bring them into harmony with the Survey system.

2. These tenures are the "khasbundee" and the "nagurbundee," and are found in 13 and 67 villages of the talooka, respectively. By the former the cultivator holds a certain quantity of rice and "wurkus" land which together form his "khas," the two descriptions of soil being held together, and the ownership being well known and acknowledged; under the latter the revenue is raised by a tax on the plough, the ryot cultivating wherever he pleases, and as much as he can, but no individual as a rule claiming ownership over any particular spot. The khasbundee villages have been settled by measuring off into one large Survey number the whole of the wurkus land which under the old system was lumped with the rice. That portion which with his rice land formed the "khas" of each ryot has been roughly chained out and entered with the rice land in the "khata" of the owner, the rice land with its allotted portion of wurkus being treated as one Survey number, to be relinquished or taken up as a whole. The surplus "wurkus" has

been broken up into "numbers" of from 15 to 30 acres, to be taken up on application at Survey rates.

3. Nothing could be more equitable than this arrangement, which has the entire approval of Government.

4. The nagurbundee tenure presented greater difficulties, which have been met as follows. The rice lands, measured and classified as usual, have been entered in the name of the *pro tempore* cultivators, who are held answerable for the assessment upon them. The "mal" or "wurkus" land has been left in one large "number," and a lump assessment fixed for the whole village, to which all the ryots contribute, if a kuboolayut is signed, the apportionment of the sum payable by each being annually made upon the plough. This settlement was accepted in several villages: where it was declined it was intimated that the lump assessment would be levied from those who cultivated the "wurkus," whether they were many or few.

5. A year's experience has satisfied the Commissioner that these arrangements have worked well, and they are confirmed; but in the case of these, as well as of the khasbundee villages, the settlement should only be guaranteed for ten years as recommended by the Superintendent and Major Francis. The settlement in the other Government villages may be guaranteed for the usual period, but the expiration of the term of settlement should, according to standing orders, be fixed for the year in which the settlement in the neighbouring talooka of Bhewndy will expire. The guarantee should be limited to this period, and should not commence from 1865-66. The form of settlement sanctioned for the izafut villages in Moorbar may be introduced into the eight villages in which that tenure exists in the Kolwan Talooka, and leases of 30 years offered to the izafutdars on the same terms.

6. The suggestions of Major Francis relative to the proceedings of the Superintendent respecting the Patells' inam in Mokhada, and the Patells' allowances in Tulasree, are approved. The arrangements are sanctioned as temporary measures, pending the final settlement of the Patells' remuneration. The absorption of the village of Rusolee into that of Gatus is sanctioned.

7. The settlement promises to be very satisfactory in its financial results. The total revenue realised in 1863-64, amounting to Rupees 70,962, has been increased to Rupees 94,939, so that it has been raised 33 per cent. As care seems to have been taken not to fix this assessment higher than the rugged nature of the district could well endure, it may be confidently assumed that the burdens of the people have not been unduly increased; that the "result, in short, is attributable not to high rates, but to the low standard of assessment in force under the old settlement.'

8. The attention of the Forest Department should be directed to the Almon jungle, and its apparent capabilities for producing Ain timber of superior quality.

9. The suggestion for excepting the district for the present from the operation of the Rules which were sanctioned in Resolution No. 1106, dated March 26th, 1864, is approved. Ample liberty seems to have been given to the ryots respecting the cutting of timber by the arrangements of Major Waddington, which do not deprive them of the rights exercised heretofore in respect of wood.

(Signed) J. KING,
For *Chief Secretary to Government.*

Bombay Castle, 5th September 1866.

To

The REVENUE COMMISSIONER, N. D.,
Major J. T. FRANCIS, Survey and Settlement Commissioner,
The CONSERVATOR of FORESTS (with a copy of Major Francis's memorandum and accompaniments).

00110091

Digitized with financial assistance from

H T Parekh
FOUNDATION

An Initiative by
HDFC
WITH YOU, RIGHT THROUGH

on 28 December, 2018